



MUKA TANGATA

Annual Report 2022



MUKA TANGATA
People, Food and Fibre
Workforce Development Council

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MUKA TANGATA

People, Food and Fibre

Workforce Development Council

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NGĀ KŌRERO MŌ MUKA TANGATA ABOUT MUKA TANGATA WDC

Muka Tangata, the People, Food and Fibre Workforce Development Council (WDC), works to enhance vocational education and training to meet industry needs. Our foundational framework is based on honouring te Tiriti o Waitangi, supporting Māori Crown relations, and helping ensure fair and equitable outcomes for all.

We represent 14 industries including dairy, sheep, beef, deer, pork, poultry, and other livestock farming; arable farming; vegetables and fruit growing; viticulture and winemaking; forestry; seafood; apiculture; equine, dogs and racing; veterinary; nursery, turf and gardening; and food and fibre support industries.

We work collaboratively with the other parts of the vocational education system to align their delivery with our sector, industry, and iwi Māori needs. We work with our industries, employers, employees and iwi Māori organisations to assist them to get the delivery they need out of the system.

Since 4 October 2021 we have been on a journey to grow our team, our presence in the food and fibre sector, and our understanding of the opportunities and challenges ahead. This first year has been a year of recruiting a skilled and enthusiastic team, qualifications review and moderation, meeting with and listening to the people and voices that make up the communities we represent - the food and fibre sector industries, iwi, hapū and whānau Māori and learners throughout Aotearoa New Zealand.

Outcomes we contribute to

- People in our sector have the information and understanding to take action on skill and workforce issues.
- People in our sector have the skills and workforce capability they require to meet shared and diverse needs and aspirations.
- Equitable and quality learning and support are available when, where, and in diverse ways that people require.



MOEMOEĀ
VISION

*A food and fibre workforce,
and education and training
system, that enables industry
and partners to flourish in
a manner that honours
te Tiriti o Waitangi.*

Approach



Industry led
Strong voices from all parts of industry



Te Tiriti based
Building our ability to honour te Tiriti o Waitangi



Partnership
Working in new ways with others



Openness
In our thinking and actions, exploring diverse ideas and options



Equity
Focus on great outcomes for all

Purpose

Provide skills leadership, advice, qualifications, standards, quality assurance and enhancement that enable the achievement of our vision.

Our Deliverables

01

Set of workforce development plans developed in partnership with industry and iwi Māori

02

Set of qualifications, standards and micro-credentials that meet shared and diverse needs and aspirations

03

Advice and action on programmes, funding and quality of delivery that meet shared and diverse needs and aspirations

JOINT CHAIR AND CHIEF EXECUTIVE FOREWORD

He paiaka kukume kore, he kāuri hinga rawa.

Without strong roots, even the greatest kāuri tree will fall.

On behalf of Muka Tangata Council members and staff, we are pleased to present our first annual report. We are proud of what we have achieved since we started in October 2021 to set ourselves up to best represent the vocational education needs of the food and fibre sector in Aotearoa New Zealand.

This report outlines our first nine months of operation and will be a reference as we continue to develop workforce development plans, qualifications, standards and micro-credentials, provide advice on funding, carry programme endorsement and other quality assurance functions, and other support actions that meet the diverse needs of learners and employers in our sector.

We are pleased with the progress we have made in a short time. We have successfully built a diverse team based across 13 different regions around the country, and we have begun to build strong working relationships with our industries, providers and hapū and iwi Māori and Māori agribusiness around the motu.

Hearing and giving effect to the voices of the food and fibre sector through engagement with our partners – industry, tangata whenua, training providers, and learners – is at the heart of our role. We have met with and heard the views of many in our sector, and we are using the insights and knowledge gained from these engagements to inform the development of our qualifications, standards and micro-credentials; our funding advice to Government; and back to our industries on skill and workforce issues.

We undertook a major research and engagement project – the Food and Fibre Futures project – which enabled us to engage with over 300 people across 14 face-to-face and online workshops. This work identified a group of key drivers for change and four potential scenario futures for the food and fibre sector workforce. We don't expect any of these in particular to come to pass – but we see these scenarios as useful tools to help our industries and partners consider the factors that may affect future skill and workforce challenges and opportunities.



In a short period of time, we developed an Initial Sector Workforce Development Plan for 2022. This foundational work provides a solid knowledge base for our advice to the Tertiary Education Commission (TEC) and supports action on skill and workforce issues for our sector. We will be further deepening our understanding of industry-level skills issues as we work with groups in our sector to develop industry specific plans for the 14 industries we work for in 2022-23.

Investment advice we provided to the TEC related to investment decisions for Te Pūkenga, Private Training Establishments and wānanga for the 2023 calendar year. We emphasised the gaps in delivery for food and fibre programmes, the need to address funding approaches and levels, properly support health and safety training, and get modes of delivery right. Programmes need to be designed to meet the needs of the full diversity of learners, honour te Tiriti o Waitangi, and ensure that iwi, hapū and whānau Māori are fully involved in decisions that affect them.

We have worked with our WDC colleagues and with NZQA on the design of new skills standards, and in consideration of new approaches to national programmes. We have begun to consider new approaches to qualifications, standards and micro-credentials that will enable greater flexibility and responsiveness. We've continued work to review and moderate qualifications and standards to best meet the needs of the food and fibre sector.

We have only begun our work. We feel we have built a solid foundation for our ongoing work to ensure that the voices of the food and fibre sector are heard within the vocational education and training system. We look forward to working with all our sector and vocational education partners to get the best outcomes for our sector.

JEREMY BAKER
Chief Executive

ERIN SIMPSON
Council Chair

TE TIRITI O WAITANGI

The Education and Training Act 2020 requires that our structure and activities are designed and undertaken in ways that contribute to an educational system that honours te Tiriti o Waitangi, supports Māori Crown relations, and ensures fair and equitable outcomes for all.

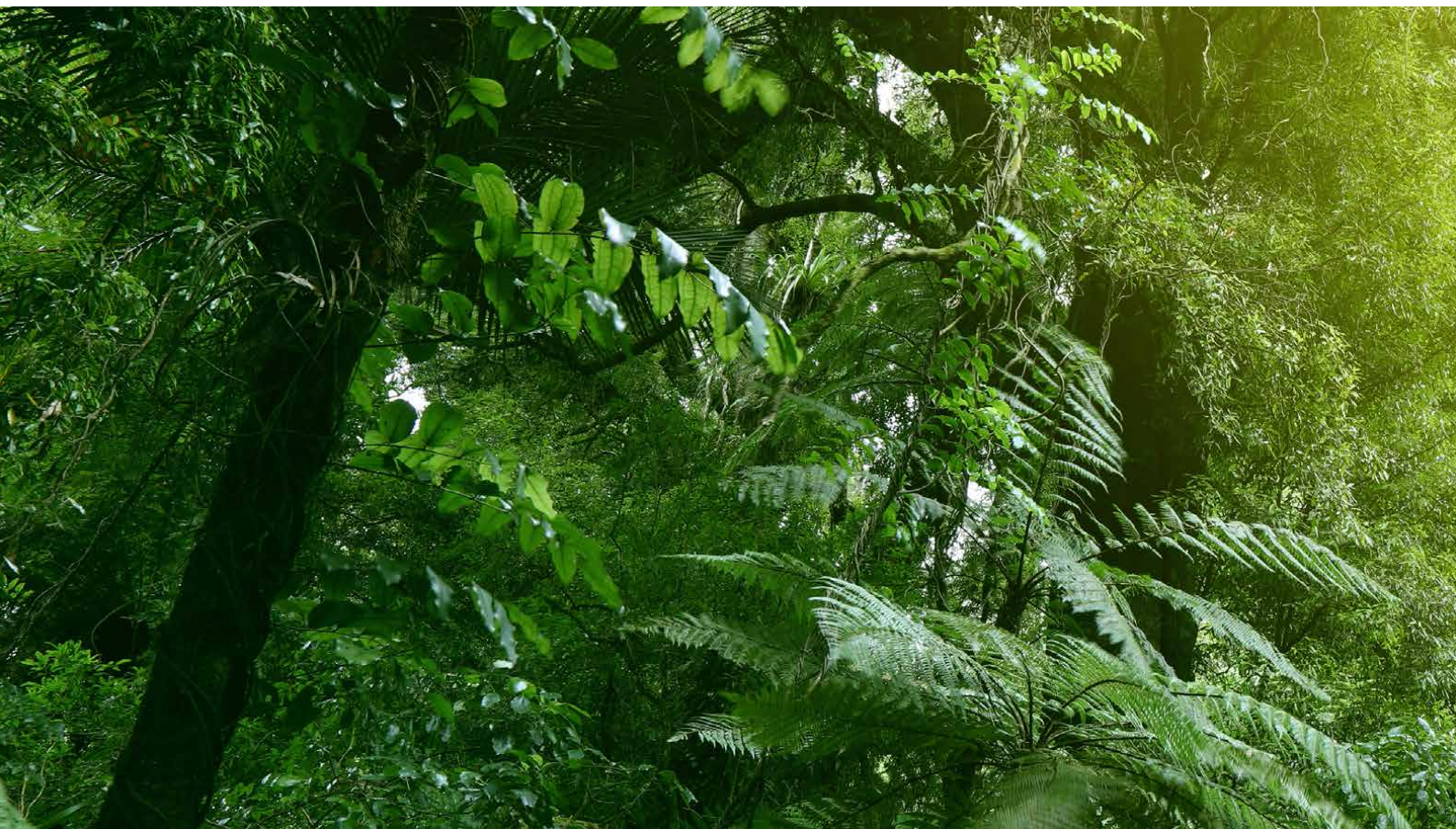
We work with Māori, industry and providers to enable equitable outcomes for Māori learners so they gain the skills and confidence that lead to career pathways in the food and fibre sector. Our work is informed by research, evidence and strategies that have been developed by industry and government to support Māori aspirations in education, employment and growth in our sector.

As part of our commitment to honouring te Tiriti o Waitangi our staff are continually focused on ways in which we can support Māori to flourish at all levels within food and fibre industries.

Māori are well represented in ownership of land and assets in the food and fibre sector but feel that more can be done to support career pathways for Māori within those industries.

Our ongoing work programme will include:

- Working with iwi and hapū Māori to help identify workforce development aspirations and how the vocational education system can support those aspirations
- Working with Māori food and fibre sector industry leaders to advise on ways which the vocational education sector can better respond to Māori aspirations
- Developing new ways and systems to enable te ao Māori and mātauranga Māori to be successfully built into all the 'business as usual' functions and activities led by Muka Tangata
- Exploring ways in which whānau Māori can have a successful experience with vocational education as they develop their careers in the food and fibre sector.

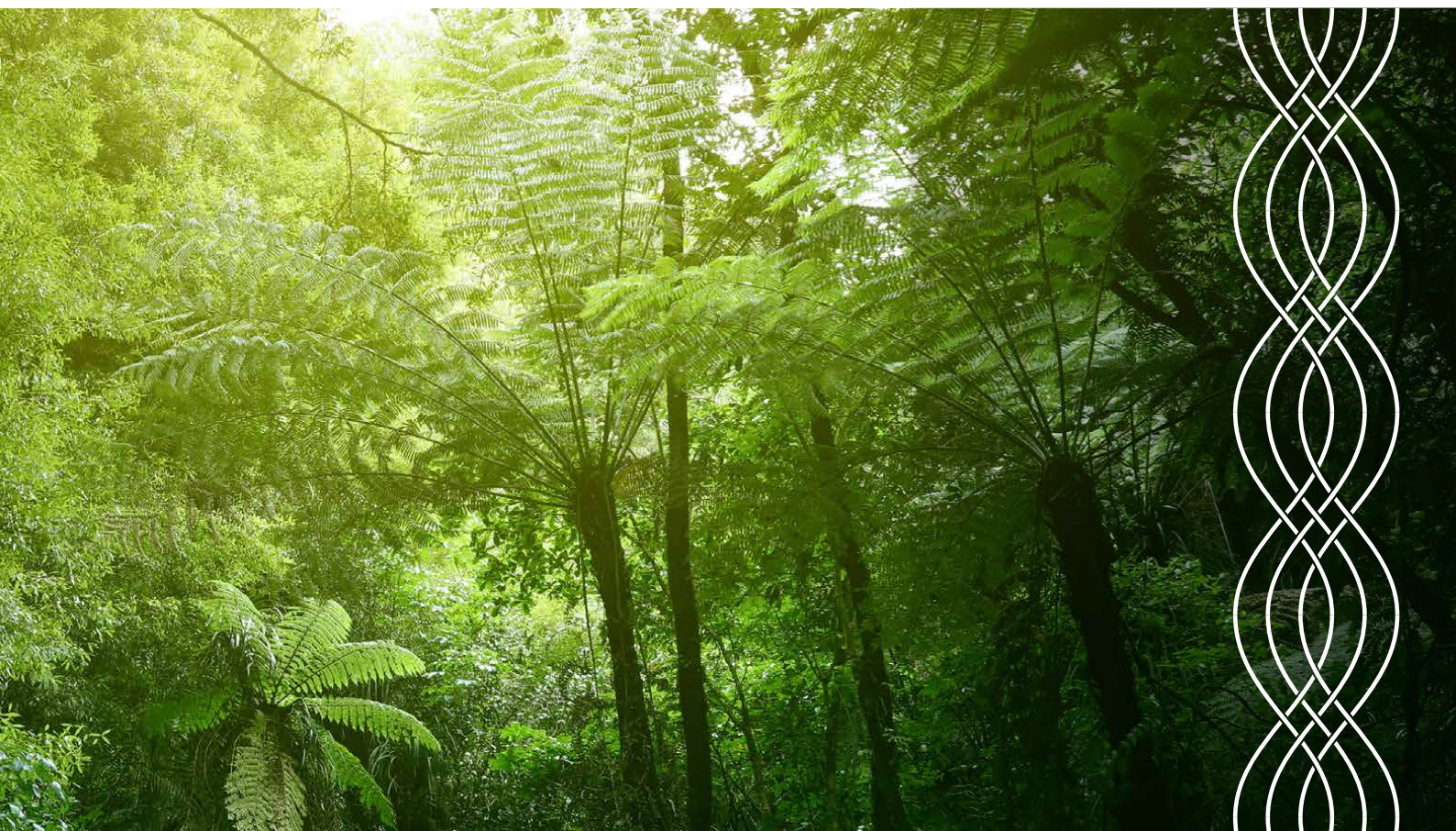


We commissioned a literature review of recent research into Māori learner success. This report will form part of the evidence base to support our work programme. It also identifies research gaps that we will use to inform and guide research decisions and investment. Those gaps include:

- a lack of research that highlights capabilities, skills and expertise of te ao Māori that leads the primary industries and creates Māori solutions to industry challenges
- a lack of research around Māori cultural frameworks that are specifically designed to address workforce, training and development challenges within the primary industries sector.

Activities, standard practices, and informal and formal learning will build cultural capability among staff, including increasing understanding of tikanga, te reo and pūrākau Māori. Our te reo Māori goal is for the proportion of staff who speak te reo Māori to match or better the government's Maihi Karauna¹ goals.

¹ Maihi Karauna (tpk.govt.nz)



TE WHAKAHAERENGA O MUKA TANGATA

GOVERNANCE & ACCOUNTABILITY

Extensive consultation with industry and the vocational education sector took place prior to our WDC being stood up on 4 October 2021. The interim Establishment Board (iEB) was responsible for consulting with industry and developing the Orders in Council² (OiC) which outline the name of our WDC, industries represented, governance arrangements and other core aspects. More than 200 people and organisations provided feedback on the draft OiCs. This engagement helped ensure our WDC was established in ways that will best meet industry needs.

Our Council comprises 12 members appointed by the Minister of Education, all of whom bring a wide range of industry and governance experience to their role. The Council is ably led by Erin Simpson, with Kevin Ihaka as Deputy.

Muka Tangata has several additional functions to other WDCs set out in our OiC.

Promotion of opportunities for all

- Promote opportunities for all people in the food and fibre industries that we serve to reach their full potential and capabilities by supporting quality vocational education outcomes.
- Address the needs and aspirations of priority learners in the specified industries, including Pacific learners and those with disabilities.

Advocacy on policy on behalf of industry

- Advocate for, and contribute to, policies that meet the needs of our industries, particularly as they relate to vocational education, career promotion and planning, and the funding of education and training.

Advice on education and training systems

- Provide advice to compulsory education, higher education, industry extension, and professional development providers on how the education and training system can be fully mobilised to build the capability required of the future workforce.

Commercial work

- Undertake commercial work on behalf of our industries where it is aligned with our functions and strategic direction.

The Council have established two sub-committees Te Rōpū hei Tiaki Tangata and Finance, Audit and Risk.

Te Rōpū hei Tiaki Tangata

Te Rōpū hei Tiaki Tangata provide leadership, oversight and direction on matters relating to health, safety and wellbeing, and people and culture. Made up of five Council members, and attended by the Council Chair, they have been integral in the setting up of culture and practice across Muka Tangata.

Finance, Audit and Risk Committee

The Finance, Audit and Risk Committee members, represent a wide range of interested stakeholders including union and industry representatives. The committee provides invaluable oversight, direction and governance over matters including our financial reporting and ensuring our risk management and awareness settings are aligned to the wider Council's priorities and appetite. The Committee is made up of five Council members, attended by the Council Chair, and chaired independently by Darryl Pollard.

Muka Tangata Council and staff are conscious that collaboration across the WDCs is vital to the success of each WDC. The Chair continues to be actively engaged in the Chairs' Forum and is currently the Chair of Hāpaitia Shared Services Limited.

² Education (Muka Tangata—People, Food, and Fibre Workforce Development Council) Order 2021 (LI 2021/102) Contents – New Zealand Legislation



Names (Role)	Sub-Committee	Term ends	Council fee	Meetings attended
Erin Simpson (Chair)		10 December 2022	\$40,000	9/11
Kevin Ihaka (Deputy Chair)	Te Rōpū	10 December 2022	\$25,000	10/11
Bernadette Kelly	Te Rōpū Chair	10 December 2022	\$22,000	9/11
Cathy Webb	Te Rōpū	10 June 2022	\$20,000	10/11
Chris Flatt	Finance, Audit and Risk Committee	10 June 2022	\$20,000	9/11
Dan Epiha-Netana	Te Rōpū	10 December 2022	\$20,000	4/11
Geoff Taylor	Finance, Audit and Risk Committee	10 June 2022	\$20,000	11/11
Iani Nema	Finance, Audit and Risk Committee	10 December 2022	\$20,000	10/11
Paul Crick	Te Rōpū	10 December 2022	\$20,000	11/11
Turi Ngatai MNZM		10 June 2022	\$20,000	10/11
Warwick Tauwhare-George CMInsD	Finance, Audit and Risk Committee	10 December 2022	\$20,000	9/11
Winifred (Wini) Geddes		10 June 2022	\$20,000	11/11

All Council members were appointed by the Minister of Education Hon. Chris Hipkins on 7 July 2021.

Our Council



Erin Simpson
Chair (Taranaki, Te Atiawa)

Erin's governance experience spans community, education and industry groups and he currently sits as Chair of the NZ Agricultural Education Trust (Growsafe), Co-Chair of the Hawke's Bay Regional Skills Leadership Group (RSLG), and a Director of Te Koha Organics Ltd, a family business he manages with his partner Clare.



Kevin Ihaka
Deputy Chair (Ngāti Kuhungunu)

Kevin is the founder and director of the FPS group of companies (FPS Forestry Ltd, FPS Forest Protection Services Ltd, FPS Geospatial Ltd). He is also Deputy Chair of the United Fire Brigades Association, a member and founding trustee for the Forest Industry Safety Council, a director of the Forest Industry Contractors Association, and a member of the NZ Institute of Forestry.



Bernadette Kelly

Bernadette is the General Manager People, Safety and Engagement for Pāmu. She has previously held senior roles focusing on people, capability, safety and workforce development with MercyAscot and Mercy Radiology, Air NZ, NZ Lotteries Commission, Westpac NZ and two District Health Boards. Bernadette is a member of the NZ Institute of Directors.



Cathy Webb

Cathy is the Seafood Standards Manager at Seafood NZ Ltd. She is a director of the Primary ITO and was a member of the interim Establishment Board for the Primary Industries WDC. Cathy is chair of the Seafood Standards Council and the Seafood Industry Partnership Group, and a member of the Primary ITO Stakeholder Council and Food and Fibre Capability Leaders Group and Forum.



Chris Flatt

Chris was a member of the interim Establishment Board for Primary Industries WDC, deputy chair of Primary ITO, and director of NZITO. Chris is the National Secretary of the NZ Dairy Workers Union – Te Runanga Wai U and is a trustee of the Workers' Education Trust and Co-Deputy Chair of the Waikato Community Trust. Chris is a member of the NZ Institute of Directors and is an Associate Member of Governance NZ (formerly NZ Chartered Company Secretaries).



Dan Epiha-Netana
(Ngāti Tūwharetoa)

Dan is the Taranaki Organiser for First Union NZ. He has worked in a variety of roles in the wood processing sector for over a decade and has connections with employees across the sector. Dan is a member of the Taranaki RSLG and is on the Operational Action Group for the Forestry Safety Council.



Geoff Taylor

Geoff is part of the Strategy and Investment Team at DairyNZ and has been deeply involved with capability issues throughout his career. He has gained governance experience through a number of industry appointments and was a member of the interim Establishment Board for the Primary Industries WDC. Geoff also farms a small grazing unit with his family in the Waikato.



Iani Nemani

Iani is Tongan ('Ovaka, Fasi moe Afi) with Fijian origins (Vulaga). Iani brings a background in community economic development, labour market, industry training and workforce development and is an experienced engagement practitioner. He is the Manager, Strategic Engagement for Kainga Ora. Iani is a Board member for the Centre for Pacific Languages and is Co-Chair of Leadership NZ.



Paul Crick

Paul has been involved in sheep and beef farming since the late 1980s. Paul is Chair of Beef + Lamb NZ's National Farmer Council Executive, Chair of Beef + Lamb NZ's Farmer Research Advisory Group, a founding member of the Wairarapa People Capability Group and a member of the Primary ITO Industry Partnership Group.



Turi Ngatai MNZM

Turi is Co-Chair of the Bay of Plenty RSLG, a Director on the Food and Fibre Centre of Vocational Excellence and sits on the Board of the Catholic Leadership Institute, Te Kupenga.

Turi was a member of the interim Establishment Board for the Primary Industries WDC, former executive director Māori at Open Polytechnic NZ, previously a senior executive at Te Wānanga o Aotearoa and a school principal.



Warwick Tauwhare-George CMIInsD (Waikato Tainui - Ngāti Hikairo, Ngāi Tahu - Ngāti Waewae, Ngāti Wheke)

Warwick is the CEO of Parininihi ki Waitotara, a Taranaki-based Māori incorporation with interests across many sectors. Warwick is a Director of CentrePort Ltd, Ngāi Tahu Farming, Koura Inc, Hamilton Riverview Hotels, is the Chair of Ngāmotu Hotels Ltd and is a member of Fonterra's Cooperative Relations Committee. His previous Directorships include Engie Investments and Ngāi Tahu Seafood.



Winifred (Wini) Geddes (Ngāti Awa, Ngaitai ki Tōreere, Ngāpuhi)

Wini is a director of Tāne Mahuta Aotearoa NZ Ltd, a whānau-owned company envisioned to train, qualify and employ rangatahi to work on their own whenua. She is also director of Tū Ora (NZ) Ltd. Wini holds governance positions including two WDCs, a Mataatua District Māori Council delegate to the NZ Māori Council, Chair of the Whakatāne Māori Committee, President of Pūtauki Māori Women's Welfare League and Trustee to Iritana Hoāni Nuku Ahu Whenua Trust.

HE TIMO KAU AT A GLANCE

FOOD AND FIBRE SECTOR

367,000

People employed in Food & Fibre (F&F) sector in 2019 **(12.4% of NZ workforce)**³

Nearly

1/5 workers

(19%) identify as Māori, or Māori and one or more other ethnicities. The proportion of people who identify as Māori is higher in the F&F sector than in the general NZ working age population **(13.2%)**⁴

The F&F workforce has more people who **identify as Pacific peoples** than the New Zealand workforce. In 2019, the proportion of **Pacific peoples** in the food and fibre sector was **higher (8.7%)** than the proportion of Pacific peoples in the national labour force (6.5%).^{5,6}

In 2021, tangata whaikaha (people with disabilities) made up **3.6%** of the working age population (aged 15-64 years) and **2%** of the labour force. Of these, 6% of tangata whaikaha worked in **agriculture, forestry, and fishing and mining industries**⁷

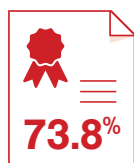
35%

of the workforce are female⁸

Post Moderation



Learner samples moderated



Learner samples accepted/verified



Unit standards moderated



Providers moderated

³ This estimate is based on the Ministry for Primary Industries 2019 definition of the Food and Fibre sector. This is not identical to list of industries assigned to Muka Tangata in our Order in Council.

A key difference is that the Ministry for Primary Industries definition covers production and processing as well as cross sector support services, whereas Muka Tangata industries largely include the production workforce, with some key exceptions.

⁴ Ministry for Primary Industries. Food and Fibre Workforce: Snapshot, 2022. www.mpi.govt.nz/dmsdocument/50932-Food-and-fibre-workforce-Snapshot

⁵ Pacific Peoples in the Labour Market – December 2019 Accessed from www.mbie.govt.nz/dmsdocument/11268-pacific-peoples-in-the-labour-market-december-2019

⁶ Labour market statistics snapshot – December 2019. Accessed from www.mbie.govt.nz/dmsdocument/11271-labour-market-statistics-snapshot-december-2019

⁷ Statistics New Zealand. Labour market statistics (disability): June 2021 quarter. Accessed from www.stats.govt.nz/information-releases/labour-market-statistics-disability-june-2021-quarter

⁸ www.mpi.govt.nz/dmsdocument/50932-Food-and-fibre-workforce-Snapshot

MUKA TANGATA

We represent ▼ industry groups

14

Dairy, sheep, beef, deer, pork, poultry, and other livestock farming; arable farming; vegetables and fruit growing; viticulture and winemaking; forestry; seafood; apiculture; equine, dogs and racing; veterinary; nursery, turf and gardening; and food and fibre support industries.

Our Team



37

Staff Members



12

Council Members

Staff by region



Revisions

224

Standards reviewed

5

Qualifications reviewed

Developed our **Initial Sector Workforce Development Plan** for the food and fibre sector.

TE ĀHUA TŪ O MUKA TANGATA OUR STRUCTURE

Muka Tangata is a new organisation. Since our formal establishment we have moved quickly to appoint key personnel, to define our Strategic Direction⁹ and Operational Plan¹⁰, and develop strong collaborative arrangements with other WDCs and other parties in the vocational education sector.

We are proud to have recruited close to 40 of our 50 roles. A key focus of the Muka Tangata staff structure is that, while teams have Māori expertise positions, all staff will understand our commitment to honouring te Tiriti o Waitangi and how they contribute and add value to that throughout their work programme.

Our operating model identifies the teams in our organisation working together as one team, united and supported by a shared approach to te Tiriti and corporate service functions. It describes our approach to workforce planning, and the groups for whom the outcomes of our work are directed.

Our operating model demonstrates how we will work in collaboration across the many fibres that make up Muka Tangata to ensure that the workforce development plans that are created are:

- developed in partnership with the industries, Māori iwi and hapū that make up our community
- evidence-based
- acknowledge the importance of te Tiriti in our actions.

Organisational model



Ngā Rourou o Muka Tangata ¹¹

Operating model



Solutions for:



⁹ www.mukatangata.nz/publications

¹⁰ Muka-Tangata-Operational-plan-2022.pdf (mukatangata.nz)

¹¹ Read more about Ngā Rourou on page 42

Our teams

We are organised into the following teams, which have the following members. Kaimahi kaupapa Māori who have a tuakana working relationship with the Manukura as well as their own teams are highlighted.

Chief Executive	Manukura	GM Engagement and Partnerships	GM Qualifications and Standards	GM Quality Assurance	GM Skills Leadership and Advice	GM Corporate Services
1 Executive Assistant		1 Poutiaki Pāhekoheko	1 Qualifications and Standards Leads	2 Quality Assurance Leads	1 Senior Advisor Māori and Equity	1 Senior Business Advisor
1 Establishment Manager		2 Engagement and Partnership Leads	3 Qualifications and Standards Advisors	4 Quality Assurance and Moderation Specialists	1 Lead Advisor	1 Communications Advisor
		3 Engagement and Partnerships Managers	1 Qualifications and Standards Administrator	1 Quality Assurance Administrator	1 Advisor	1 Project Administrator
		1 Engagement and Partnership Administrator		Contracted External Moderators (variable)	1 Lead Analyst	
					1 Senior Analyst	
					1 Analyst	







EMPOWERING INDUSTRY

ENGAGEMENT AND PARTNERSHIPS



We are part of a wider change in vocational education and training that aims to tackle the long-term challenge of skills shortages and ensure a match between training provision and the needs of employers. We share the vision of the wider system – where vocational education adapts and responds to learner and industry needs, with a key focus on iwi and hapū Māori and workforce needs.

In our first year, our priority for engagement with the food and fibre sector has been to establish relationships with key organisations. We have connected specifically with iwi and hapū Māori organisations to ensure that the aspirations of Māori are clearly heard.

In 2022 we met with a range of different groups and individuals from across the sector, including industry peak bodies and other sector-representative groups, employees and employers, Regional Skills Leadership Groups (RSLG), government agencies, and wānanga.

A key focus of the Engagement and Partnerships team has been to support the Food and Fibre Futures project through hui across the country. The focus of these hui was to meet with people in the food and fibre sector and to ask for input and advice on the drivers for change for the sector and the impacts this will have on the future of vocational education and training.

Key messages from industry

Through the engagement we have already had with people across the food and fibre sector we have heard about:

- the desire for maximising on-the-job training
- the practical yet vital barrier that the lack of a driver's licence or vehicle can present
- the importance of pastoral care for learners
- support to allow on-job training to be cost effective and of high quality
- the need for access to the internet and the ability to use technology in the right way
- the role that technology is increasingly playing in parts of our sector, but not for all, and what that will mean for future jobs – some might become redundant and new ones will open up. And the clear recognition that perceptions and uptake can and will change rapidly given new demands and opportunities
- support for business owners so they are prepared and willing to give people their first chance at a job
- the complex operation that running a farm or a horticultural business is and preparing people well for that
- the need for foundational skills to help a new employee get started in any workplace
- the possible role of cross-industry foundational skills training and help to ensure that food and fibre sector jobs are seen as being worthy career choices and a viable option for school leavers.

Food and Fibre Futures project

Muka Tangata commissioned the Food and Fibre Futures project to help the food and fibre sector and industries gain a stronger understanding of their future skill and workforce needs.

This project was aimed at identifying some of the big picture issues for our sector. The project began with a scan of global trends to give us a starting point for discussion. This also provided a forum for us to meet with employers and industry leaders, hapū and iwi Māori, and workers and learners, to think about the possibilities for the future and reveal preferences and aspirations. We held a series of hui in 13 regional centres across the country and with rangatahi online. These hui were a chance to consider the longer-term and 'big picture' issues facing the sector, and the implications of these issues for both long and short-term skill and workforce needs and opportunities.

The scenarios that were developed and the feedback from these hui will help inform our workforce development plans and how future qualifications and standards are created.

We know that as technology advances, and environmental challenges appear to be ever more pressing for the sector that there will be an impact on workforce needs – some of those are already well known and some of those may or may not eventuate. We also know that whatever challenges come our way we will need skills and training to turn them into opportunities.

This report will guide us in discussions as we develop workforce development plans for each industry group we represent. These plans will identify priorities for the sector, determine which qualifications, standards and micro-credentials we will develop, and guide us in working with vocational education organisations to develop delivery solutions to meet workforce needs and aspirations in the food and fibre sector.

Read the Future of Food and Fibre Workforce report at mukatangata.nz/publications



SKILLS LEADERSHIP AND ADVICE

Workforce development planning is a key part of the skills leadership function. Workforce development plans, a new feature of the vocational education reforms, are intended to provide evidence on the current and future needs of the workforce, and to map out the changes and actions needed within the vocational education system to meet these challenges head on.

We gather evidence and insights from analysis and talking with our sector, industries, and hapū and iwi Māori. We use this information to develop clear plans which identify challenges and opportunities and help us develop solutions. Each plan will include a work programme to address both short and long-term challenges. These plans underpin our advice to government on what to fund and where, what qualifications to develop, which programmes to endorse, how we provide quality assurance, and what advocacy and other actions we need to take.

We have provided initial advice to the TEC on funding priorities, including:

- increased funding levels for the food and fibre sector to address industry growth
- funding greater use of micro-credentials to provide flexibility
- a focus on equity, including continued investment in foundational skills
- improving pastoral care for learners and building an inclusive and culturally appropriate vocational education
- focusing investment to embed digital skills and incorporate scientific knowledge
- increased support for employers to manage and train their staff.



Workforce Development Plans

Workforce Development Plans (WDPs), a new feature of the vocational education reforms, are intended to provide the evidence base around the current and future needs of the workforce and map out the changes and actions needed within the vocational education system to meet these challenges head on.

Proposed actions also aim to contribute to achieving the objectives of the Tertiary Education Strategy – placing learners at the centre of the system, and ensuring barrier-free access to education opportunities, by providing quality teaching and leadership that is relevant to the future of learning and work.

WDPs are a plan for the whole of the food and fibre sector, including all those involved in vocational education and training. The success of workplace planning is dependent on employers, providers and industry associations working together in an alliance that supports the collective interests of the sector.

Our Initial Food and Fibre Sector Workforce Development Plan, submitted to the TEC on 30 June, is based on the information we gathered from the Food and Fibre Futures project; an analysis of existing publicly available statistics on the sector and its workforce; and a review of existing reports completed over the past decade. It sets out, at a high level, the changes needed in vocational education and training to help the sector better meet current and future skills challenges.

A number of opportunities and challenges for the provision of vocational education and training for the food and fibre sector have been identified.

These arise from:

- honouring te Tiriti o Waitangi by making sure that Māori learners are supported to succeed, and that the needs of Māori businesses are met
- difficulties in recruitment and retention, especially in a tight labour market
- the ways in which sustainability, environmental concerns, and wellbeing are reshaping the sector
- being agile in our response to the ways in which digital and agricultural technologies are changing ways of working.

How will we use the Initial Food and Fibre Sector Workforce Development Plan?

The Plan identifies what needs to be done, both collectively and individually, to address those challenges and opportunities, including specific actions and focus areas for Muka Tangata:

- Improving our analysis and advice by building on the existing evidence base and addressing data gaps, for example, around the vocational education system
- Building genuine partnerships and developing our understanding of the needs and aspirations of Māori within the sector
- Working closely with the sector to build a better understanding of the specific qualification and training needs in each industry and to test out solutions to start to meet these needs
- Better understand the barriers for under-served learners and working with others to better meet their needs within the vocational education system.

The Initial Food and Fibre Plan Sector Workforce Plan will support our work with each of our 14 industry groups, as we develop shared industry workforce development plans with each of them. These plans will provide a more in-depth view of the challenges and opportunities at an industry level and our initial plans to work with the sector to support improvements in vocational education and training. These industry plans will underpin our 2023 investment advice to TEC.

Read the Initial Sector Workforce Development Plan 2022 at mukatangata.nz/publications



Shared Data Platform

The purpose of the Shared Data Platform project is to provide access to consistent and accurate data on vocational education and training and workforces at sector, industry and regional levels. It will bring together data from the TEC, New Zealand Qualifications Authority (NZQA) and Statistics NZ in a coherent manner.

The Shared Data Platform will support the work of WDC and RSLG analysts and researchers. It will provide a common platform to access consistent and accurate data that supports workforce development plans and advice to government, providers and industry.

Evidence based advice, underpinned by data in the SDP, will be available to Māori and Pacific organisations, iwi, hapū, industry partners, providers, and government agencies that deliver vocational education – the future of Aotearoa New Zealand's workforce.

This project is funded by the TEC through the Workforce Development Council/Transitional Industry Training Organisations (TITO) COVID-19 Response Project Fund to the end of 2022. Funding beyond 2022 is currently being explored.

The Shared Data Platform will:

- Deliver a cloud-based platform that collects, integrates, and organises vocational education and workforce data
- Enable data to be viewed by region and industry and by type of vocational education.
- Improve the availability, consistency, quality and timeliness of data to SDP users
- Enable economies of scale by reducing duplication in accessing and purchasing data from the same sources
- Inform sustainable workforce analysis and planning for generations to come
- Provide data presentations in response to queries that are common across WDCs and RSLGs for insight into industry needs and skills shortages to evolve training accordingly
- Provide the tools for Analysts and Advisors to create their own dashboards and reports
- Facilitate inflows and outflows of data intelligence.







SUPPORTING TRAINING AND DELIVERY

QUALIFICATIONS AND STANDARDS

In order to meet the learner, sector and industry needs for the future it is important that we develop new, and enhance existing, qualifications frameworks.

Te Rāngai Ohu Mahi - Paerewa Ako me te Marautanga ā-motu Skill Standards and 'National Curriculum' Working Group

This group will develop skills standards and 'national curriculum' examples, a skills standard and 'national curriculum' template, and give input to guidance for the development, approval, delivery and quality assurance of skills standard and 'national curriculum'. Through this process the group will identify operational issues and opportunities to enhance the design and delivery of skills standards and 'national curriculum' and how they fit in the education product landscape.

Group members are a key conduit for specialist technical feedback that will be incorporated into the early stages of the design process. Group members are drawn from WDCs, Te Pūkenga, Te Wānanga o Aotearoa, TITOs, universities, schools, Private Training Establishments, Government Training Establishments, Tertiary Education Union, TEC, Ministry of Education (MoE) and NZQA. Group deliverables will inform broader sector engagement and consultation and provide input to NZQA Rules and Guidance.

Unit of Funding Technical Working Group

Muka Tangata is the WDC representative on the Unit of Funding Technical Working Group (TWG). TWG membership consists of representatives from Te Pūkenga, WDCs, PTEs, NZQA, MoE and TEC, as well as members representing learners, and wānanga. The main purpose of the TWG is to analyse the options for the Unit of Funding and provide technical advice to the Unified Funding System (UFS) Project Steering Committee on the impacts any change may have.

The UFS will fund the delivery of vocational education and training that is focused on learners, supports employers, and addresses national and regional skill priorities. The intent of the UFS is to put the needs of learners at the centre to ensure that they can access training that is right for them, at the right time and in the right place. Funding is designed to encourage providers to make more relevant and quality work-based training options available for learners and employers. It provides funding for improved support for learners and employers and their businesses.



Systems approach to micro-credentials project

Muka Tangata is chairing the steering group for this project which is scheduled to complete in August 2022. The project aims to:

- Define what good looks like for micro-credential development and delivery across the food and fibre sector
- Undertake mapping work to address the role of badging, stacking, and other characteristics of micro-credentials as raised by the stakeholder group
- Develop a system for the shareability and portability of micro-credentials.



Qualifications and Standards activity

STANDARDS

Industry	Reviewed	New	Expired	Date Completed
Horticulture Production L1-L3	31			1 November 2021
Horticulture L3	29			19 January 2022
Commercial Fishing		4		19 January 2022
Nursery Production	22			30 March 2022
Nursery Production L4	11			14 February 2022
Amenity Horticulture	29			8 February 2022
Legacy Expiry Unit Standards			80	5 January 2022
Sustainability	9			22 February 2022
Amenity Horticulture Cemetery	11		3	28 February 2022
Landscape L4-L5	18	3		25 March 2022
Agriculture - Seed Dressing	8	1		3 December 2021
Agrichemical	8			12 May 2022
Equine Forestry	2			12 May 2022
Horticulture Production	14			7 December and 22 December 2021

QUALIFICATIONS

Industry	Reviewed	New	Expired	Date Completed
Seed Dressing L3-L4	1	1		28 March 2022
Cellar Operations	3			1 March 2022
Milk Harvesting	2			27 April 2022

QUALITY ASSURANCE AND ENHANCEMENT

The purpose of the quality assurance and moderation function is to ensure learners have met the required standard when they are awarded a skills standard, qualification or credential. External moderation activities confirm that assessment materials developed by providers are fit-for purpose and that their assessment decisions are fair, valid and consistent with the national standard, irrespective of the mode and place of learning.

We employ various tools that support this function - reviewing provider Consent to Assess applications for standards, Programme Endorsement, site visits, pre-assessment moderation of provider assessment materials, and post-assessment moderation of provider assessor judgements.

Quality assurance activities, together with meaningful engagement with education providers, support providers to train quality graduates for the food and fibre sector.



Engagement with providers – Whakawhanaungātanga

We are looking to deliver a quality assurance framework for the food and fibre sector that; incentivises equitable outcomes for learners; provides industry stakeholders with confidence in workforce skills; and supports providers to succeed.

As part of our provider engagement and whakawhanaungātanga strategy, over the first half of 2022 our team has been meeting with providers, face to face and online that offer higher numbers of food and fibre unit standards. This has worked to introduce Muka Tangata as the WDC for the food and fibre sector, emphasising that success for us is a vocational education system that works for learners and provides industries with strong workforces to support their sustainability and growth

The team has begun a series of webinars for schools and providers. The webinars focus on our role and functions, and covers pre moderation, post moderation and Consent to Assess requirements. Future webinars will focus on best assessment practice principles, understanding NZQA unit standards, and auto assessing.

Programme Endorsement

On 1 June 2022, the new Programme Endorsement function went live.

This new approval process works to ensure that industry experts play a key role in the way programmes are developed for education and training. As the representative and standards setting body for the food and fibre sector, we are committed to supporting providers to develop and gain approval for high quality programmes.

WDCs worked together with NZQA to agree on the considerations and process for the Programme Endorsement service.

The Programme Endorsement process involves a group of evaluators from across the team evaluating against specific considerations, contacting the provider for further information, if necessary, and then making a recommendation to the Programme Endorsement Committee.

WDC considerations for Programme Endorsement differ from NZQA approval criteria and look to meet both industry and learner vocational education and training needs, while also contributing to an education system that honours te Tiriti o Waitangi and supports Māori Crown relations.

Quality Assurance moderation activity

Data from 4 October 2021 to 30 June 2022.

Pre-assessment Moderation

Unit Standards approved	190
Unit Standards in progress	8
Unit Standards not approved	24
Total	222

Post Moderation

Number of learner samples moderated	436
Number of unit standards moderated	162
Number of providers moderated	53

Consent to Assess (CTA)

Further evidence required	1
In Progress	2
Supported	18
Withdrawn	4
Total	25

Moderation System Review project

In March 2022 we engaged with research group SAARA to complete a review of our moderation systems to recommend improvements that will allow for a future-focused best practice framework.

It was recognised that the emergence of WDCs has provided an opportunity to change and improve moderation practices and processes to positively impact the outcomes of learners and meet the needs of the food and fibre sector.

SAARA are still exploring and researching to recommend options for new and innovative ways for us to carry out national external moderation through a review of current practices, documentation, and research of global practices. They have completed a survey and interviews with a wide variety of providers, industry/employers, learners and the public sector.

SAARA have delivered an interim report on the key findings from interviews undertaken mainly with industry/employers and providers. Key findings are:

- Providers understandably know what moderation is, employers less so, however both have indicated that they value external moderation.
- Providers and industry recommend that we work to form genuine relationships, and shift focus to moderating whole programmes, as opposed to the current practice of unit/skill standards (this is something that we've already been exploring).
- Industry value a risk-based approach to moderating sub-sectors with providers (our current practice).
- Industry and providers want moderation to focus highly on the quality of assessment.
- Current practice moderation tools are highly valued, in particular cluster workshops and provider professional development, visits to providers and regular provider engagement and check-ins.
- Providers asked for guidance and recommendations to support Māori learners.





COLLABORATION IN THE VOCATIONAL EDUCATION AND TRAINING SECTOR

Te Pūkenga Academic Delivery and Innovation

We have established monthly meetings between Te Pūkenga and WDC staff members. Meetings focus on matters pertaining to all WDCs including the selection of Te Pūkenga programmes for delivery, innovations, changes, and new ways of working between Te Pūkenga and WDCs.

We have also recently established an Industry Engagement group with Te Pūkenga and the WDC General Manager Engagement (or equivalent role) to promote the flow and sharing of feedback and insights, and to consider ways to work effectively with industries. We have recognised the importance of continuing to make the new systems arrangements clear to our sectors and for seeking ways to work with industry that facilitate authentic engagement and understanding.

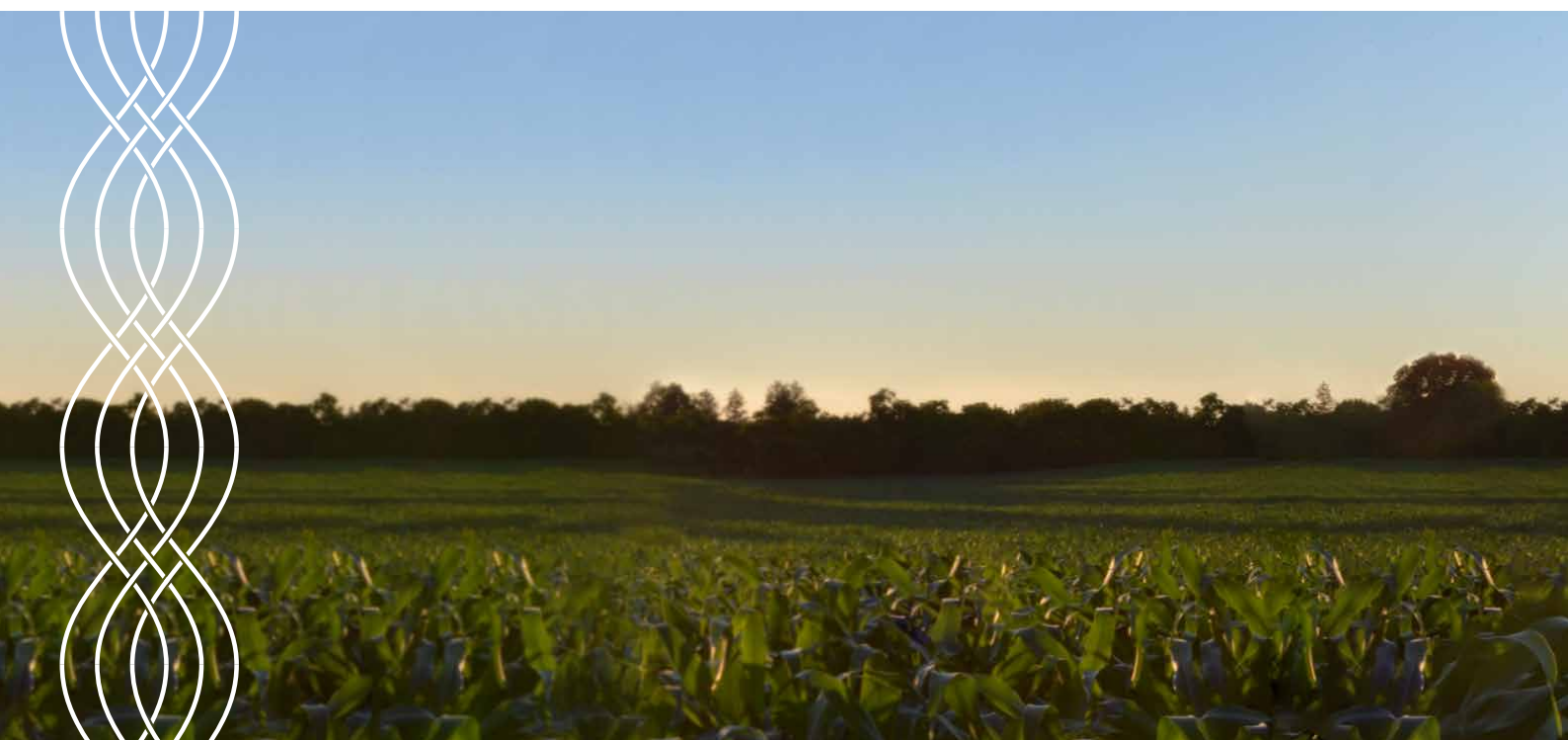
We continue to connect closely with the TITOs for our sector over a number of matters and relationships. We have committed to keeping these relationships effective as the TITOs become established in Te Pūkenga Work Based Learning Unit and build other arrangements for provision in our sector.

Te Pūkenga Primary Industry Steering Group

With active representation on the steering group, Muka Tangata is engaging in ongoing conversations about the process for selecting programmes through monthly meetings.

This steering group has been formed to oversee the progress of the Primary Industries programme developments at Te Pūkenga and maintain and develop meaningful partnerships to support engagement with relevant subsidiary industry, including Māori and Pacific employers, and communities at a local level, including hapū and iwi, and Pacific communities.

By participating in this group, we are able to monitor the work being undertaken to create singular programmes for Te Pūkenga. Significant numbers of provider programmes (multiple providers) are going through a unification process by Te Pūkenga subsidiary working groups for programmes within the food and fibre sector.



Residential and Group Training Project

We are on the steering group for this project which will:

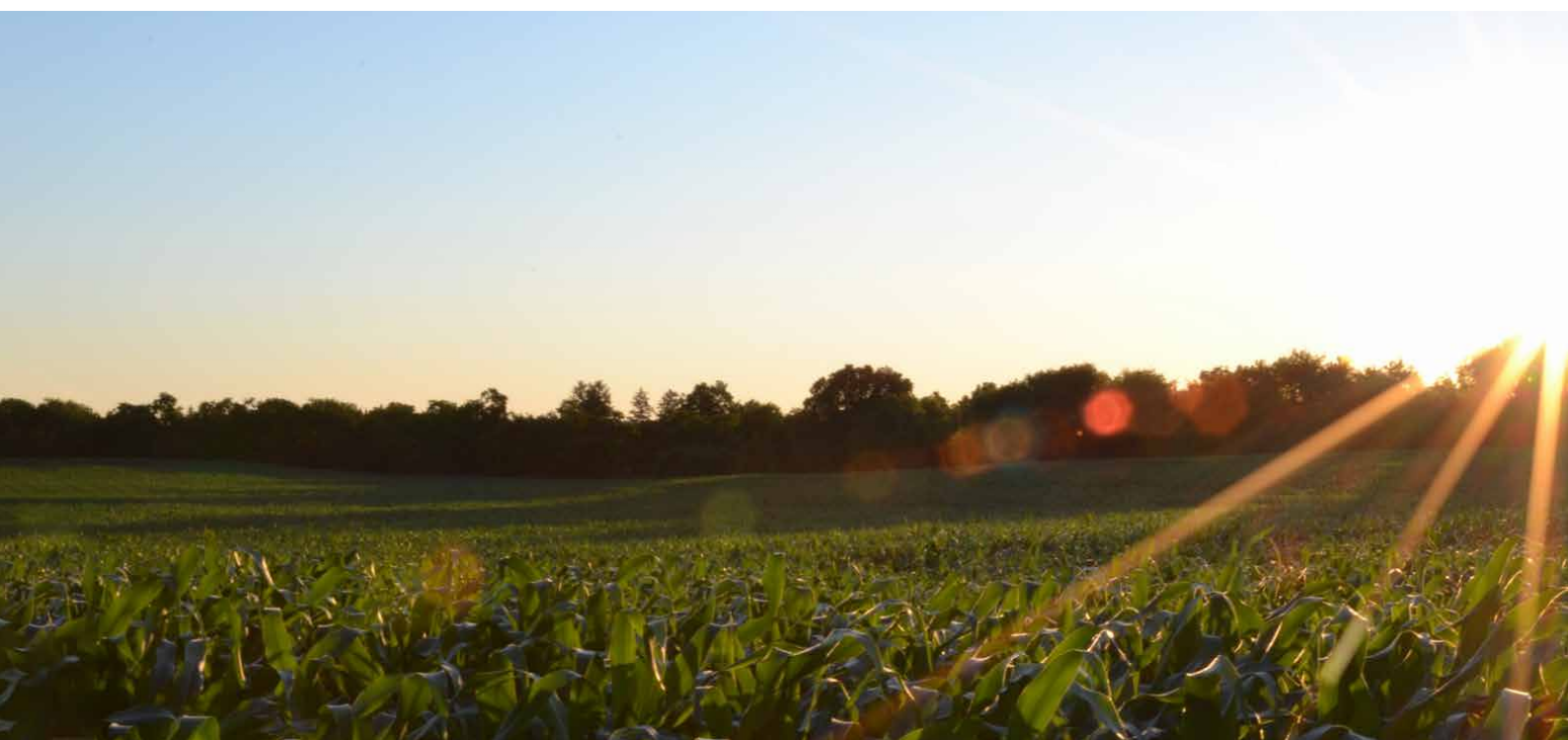
- investigate the history of residential training in Aotearoa New Zealand.
- look internationally for examples of best practice which would apply to the food and fibre sector.
- assess the current state and identify what future opportunities might exist.
- present the research findings and conclude whether residential training of some variety has a future across the wider food and fibre sector or parts of it.
- identify what a Group Training scheme might look like if this model was applied to food and fibre sector or parts of it.
- present a suggested operating model (or models) for both Residential Training and Group Training Schemes which best fit the identified needs of the sector.

Informal and Non-Formal Learning in the food and fibre sector

We have been collaborating with the Food and Fibre Centre of Vocational Excellence to develop a project definition and proposal for agreement.

The proposal is that research be undertaken to understand the extent to which informal and non-formal learning across the entire food and fibre sector:

- is relied on as an operational imperative e.g. no viable formal equivalent is available
- has formal equivalents but:
 - these are not the dominant learning mechanism (and why this might be so)
 - these are the dominant learning mechanism yet the informal or non-formal learning persists (and why this might be so)
- for informal learning where there is no equivalent non-formal or viable formal learning, what the barriers are to these becoming credentialled (e.g. either non-formal or formal) learning in whole or in part
- what is the value proposition for employers and learners?



COLLABORATION ACROSS OHU MAHI WORKFORCE DEVELOPMENT COUNCILS

Te Whakahou i te Mātauranga Ahumahinga, the Reform of Vocational Education (RoVE) is the largest vocational education transformation of the last 30 years. The reforms are an opportunity to ensure a much stronger voice for Māori businesses and iwi development.

One of the significant milestones is the formation of six new industry-led Workforce Development Councils. WDCs form an important part of the new unified vocational education system by ensuring industry has a stronger voice in making Aotearoa New Zealand's workforce fit for today, and for the future.

The WDCs will work together, and with government agencies and the education sector, to influence the system and enable learning pathways that are adaptable to the changing world of work and our changing lives.

Te Kāhui Ahumahi

Te Kāhui Ahumahi is a governance group made up of Māori Council members from each WDC. This group supports the WDCs to honour, give effect to and embed te Tiriti o Waitangi and support Māori Crown relationships.

Pacific Fono

The Pacific Fono is a collective of WDC members of Pacific heritage who provide strategic leadership through a Pacific lens across the WDCs.

This group supports WDCs to deliver on its obligations to help Pacific learners and āiga (families) by providing knowledge, advice and support, engaging with Pacific industry, business and communities, and ensuring alignment of approaches to Pacific related work programmes across WDCs.



General Manager Tāngata Whaikaha Disabilities and the Disability Caucus

Ohu Mahi Chief Executives have worked together to facilitate the creation of a General Manager Tāngata Whaikaha Disabilities position, whose role it is to assist the Councils with their work in making sure that those living with a disability have access to vocational education and the opportunity to reach their preferred future. Roger Herangi was appointed to this role in June 2022.

The Disability Caucus is another early and tangible example of collaborative work across the WDCs. The Caucus of 14 tāngata whaikaha from across Ohu Mahi along with the General Manager will provide advice and guidance to all six WDCs to:

- ensure access to vocational education for all learners who identify as disabled
- ensure that the voice of disabled people directly informs the development of qualifications available to the disability workforce
- provide guidance and advice at both governance and operational levels around issues of access for disabled learners, WDC employees, and the development of the disability workforce.

The Caucus will include a disability advisory group drawn from staff across the Ohu Mahi who identify as living with a disability. The Caucus will initially meet fortnightly as they work with the General Manager Tāngata Whaikaha Disabilities to agree on terms of reference, which will be presented to the Ohu Mahi chief executives for endorsement. In addition to this Caucus, a sector reference group is being established from the tāngata whaikaha community and other peak bodies.

Communities of Practice

Muka Tangata facilitated the setting up of nine Communities of Practice (CoP) on a range of subjects (e.g. Programme Endorsement, Engagement and Partnerships, Vocational Pathways, Capstone Assessments). The role of these CoP is to collaborate across all WDCs to inform good and consistent practice. This closer collaboration between WDCs is a new feature of Standard Setting Bodies which is a direct result of RoVE.

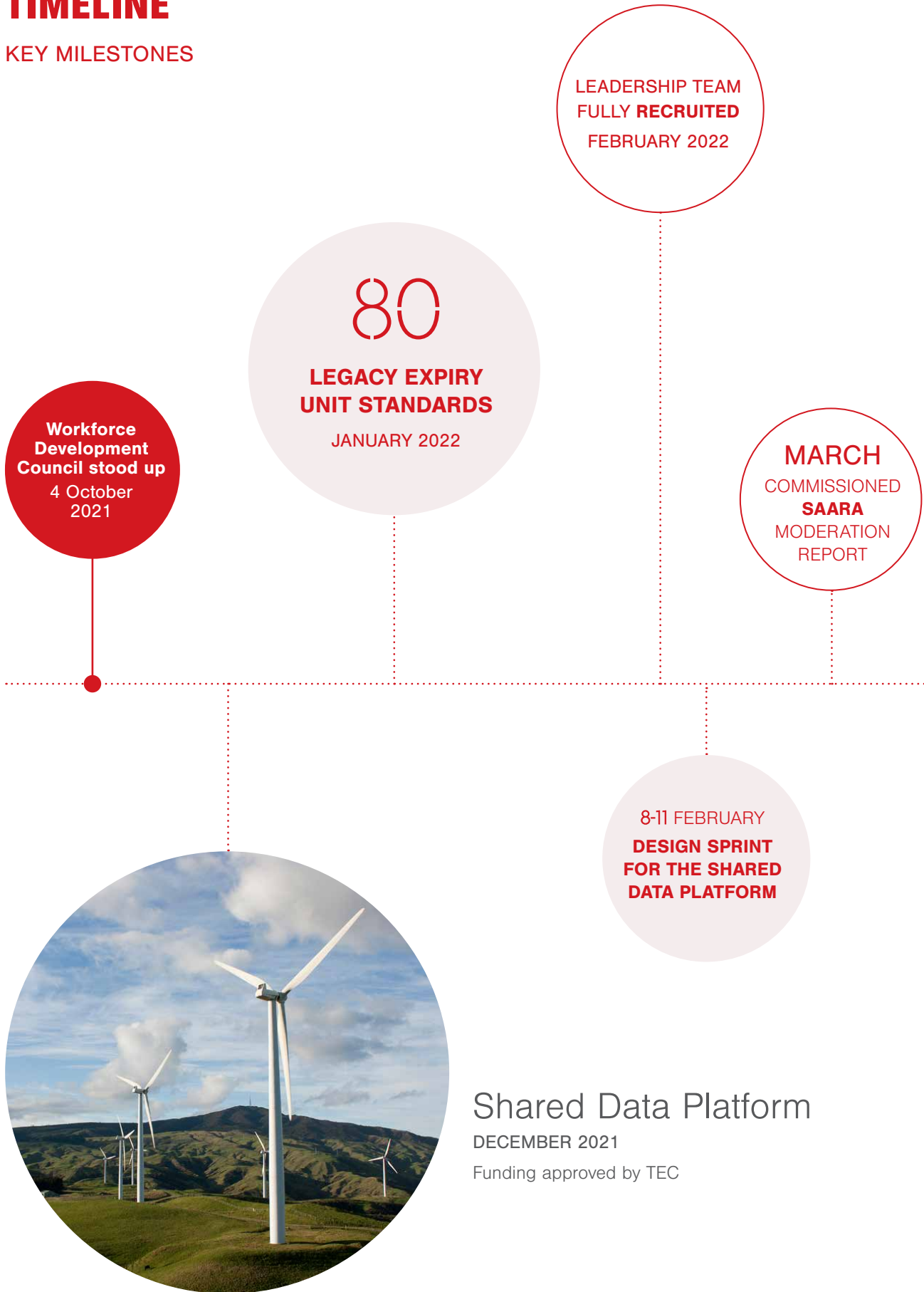
The CoP recognise the independence of each WDC while also recognising the will to standardise and create opportunities for best practice development and continuous improvement.

The CoP:

- standardise good practice where practicable
- serve industries, providers, and learners
- provide a place for WDCs to consider good practice and discuss continuous improvement
- engage in collaborative practice to be agile and innovative
- shape innovation and transformation as a by-product of best innovative practice.
- ensure good practice incorporates the WDCs' commitment to te Tiriti o Waitangi.

TIMELINE

KEY MILESTONES





Food & Fibre Futures project

6-30 MAY

Engagement with industry and regional leaders

Initial Investment Advice to TEC

Initial Food and Fibre Sector Workforce Development Plan to TEC

Future of Food and Fibre Workforce Report

30

JUNE

29 APRIL
**ESTABLISHMENT
PHASE FINAL
REPORT**

OPERATIONAL
PLAN FINALISED

APRIL 2022

1 JUNE

PROGRAMME
ENDORSEMENT
STARTS, REPLACING
PROGRAMME
SUPPORT



JOHN DEERE

558

MaxWide PLUS



FUTURE FOCUS

ANGA WHAKAMUA NEXT STEPS

We remain poised and optimistic for the opportunities ahead and look forward to growing our presence amongst the food and fibre sector, growing our understanding of our communities, and growing our reputation through our actions as a te Tiriti partner.

Ngā Rourou o Muka Tangata

We have created 14 cross-organisational teams that include staff from each of our operational teams: Engagement and Partnerships, Skills Leadership and Advice, Qualifications and Standards, and Quality Assurance and Enhancement. The Manukura will ensure that there is kaimahi Māori input into each Rourou.

Ngā Rourou will enable the development of a shared understanding of the needs of each industry, and ensure that all of our team's knowledge about potential solutions to those needs is shared. Ngā Rourou will:

- work together to bring information and knowledge about each industry from our four operational functions together.
- support the workforce development planning process for each of the 14 industry plans.
- support the qualifications, standards and micro-credentials design process for that industry.
- support the Programme Endorsement process for programmes relevant to that industry.
- support the quality assurance and enhancement work for delivery for that industry.

Engagement and Partnerships

A key focus for the next 9-12 months is to build on and develop more in-depth relationships so we can create insightful, useful and relevant workforce development plans that are supported by our industries. We are beginning this work with the Seafood, Wool/Shearing, Forestry and Sheep, Beef and Lamb industries, while the others will follow close behind.

In our work we are identifying issues that extend beyond workforce and vocational education. We have the mandate to seek a balanced and objective picture of issues that matter to our sector, and we will take the opportunity, where needed, to advocate for and broker solutions for our sector that are wider than training.

Skills Leadership and Advice

- Working through Ngā Rourou to develop 14 industry workforce development plans that set out the challenges, opportunities and a roadmap for improving vocational education and training (VET) for industries
- Drawing on the industry workforce development plans to provide TEC with investment advice for VET funding and the mix of VET provision
- Building our research and analytical capability to enable us to provide insights on how to strengthen VET to meet industry needs

Qualifications and Standards

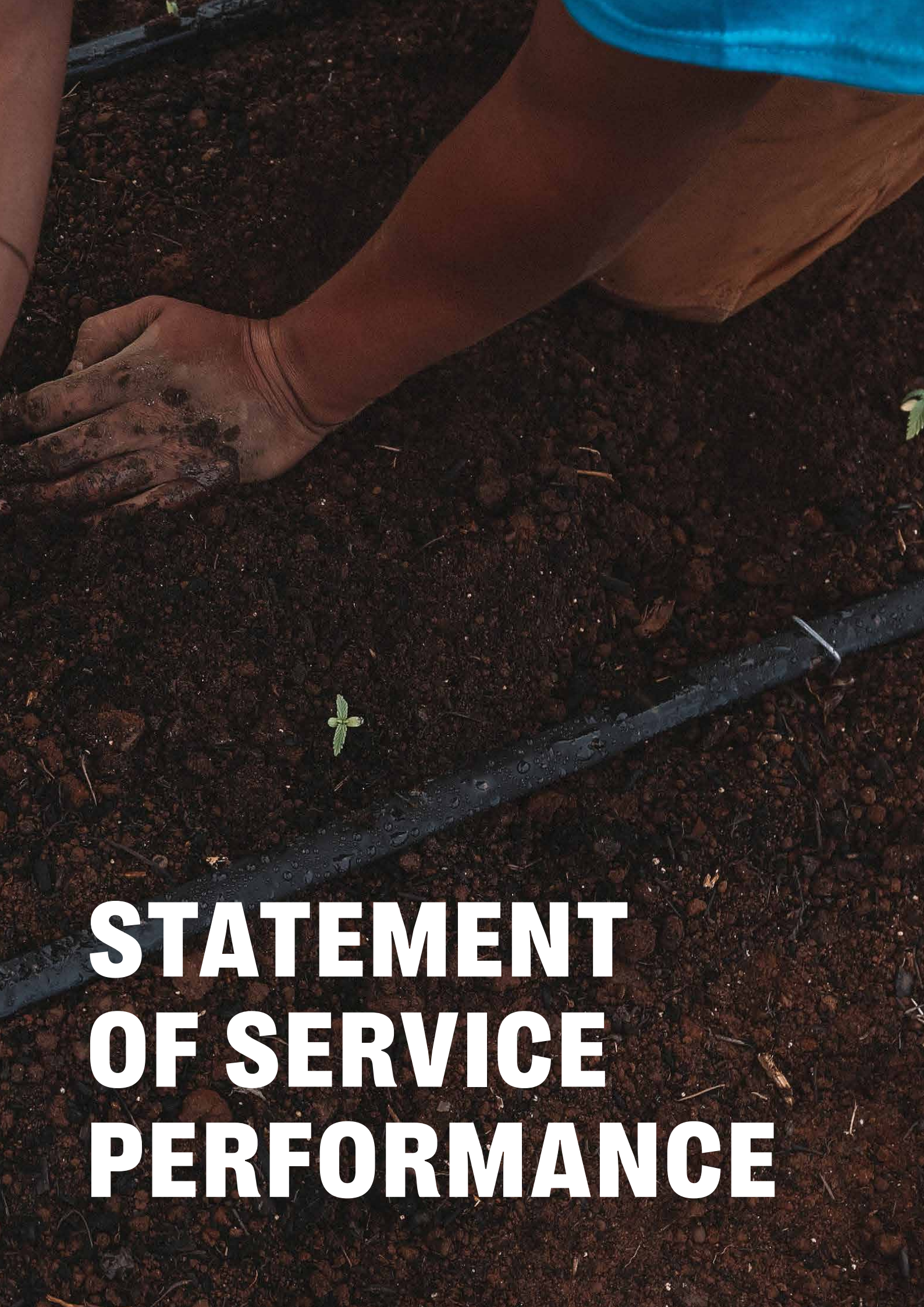
- Developing a new approach to qualifications, standards and micro-credentials.
- Reviewing and developing new qualifications based on the outcomes of workforce development plans.
- Developing priority micro-credentials to meet short-term industry needs.

Quality Assurance and Enhancement

- Programme Endorsement continues.
- Findings and recommendations from Moderation System Review project (due 30 September 2022).
- Continue to work with our providers and establish relationships through site visits.
- Research and embed te ao Māori into quality assurance and moderation systems and activities from 2023.







STATEMENT OF SERVICE PERFORMANCE

STATEMENT OF SERVICE PERFORMANCE FRAMEWORK

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

Muka Tangata Workforce Development Council started operations on 4 October 2021 with clear expectations set by the Crown and the Tertiary Education Commission (TEC) to undertake establishment activities that would provide a strong foundation for future operations. We quickly worked to develop and implement an Establishment Plan that was approved by TEC. As we move into the operational phase we will begin work on assessing appropriate measures for performance assessment and establishing baselines for these measures. A key part of this work is the development of a Statement of Strategic Direction which will outline key deliverables and outcomes for the next five years, and the metrics we will use to effectively measure our success.

Our success is dependent on our perception by industries and hapū and iwi Māori organisations. We acknowledge that we have not conducted satisfaction surveys during the establishment phase based on our initial engagement. We considered that the likelihood of useful feedback was low; response rate low; and information limited in value. Instead, we worked to build meaningful relationships and maintain contact through follow up emails, phone calls and engagement.

Underpinning all establishment activities and ongoing work is a genuine commitment to the principles of Te Tiriti o Waitangi in all that we do. Te Tiriti informs the composition of our Council, our organisational structure and how we approach our work, and our areas of focus.

Our Statement of Service Performance for 2021/2022 is based on commitments made and undertakings outlined in:

- Order in Council
- Letter for Expectation from Tertiary Education Commission and Funding Letters
- Education and Training Act 2020 (Section 366 - 369)
- Establishment Plan



Skills Leadership

Provide skill and workforce leadership for the specified industries, including by identifying their current and future needs and advocating for those needs.

What does success look like?

Deliver Initial Sector Workforce Development Plan.

Actual Performance Achieved:

Initial Sector Workforce Development Plan delivered June 2022.

Comments

The Initial Sector Workforce Development Plan was developed and published in 2022. The plan drew on industry data, literature reviews of existing reports, engagement with industry, and the findings from the Food and Fibre Futures project. It outlines areas of focus for workforce and skills development across the food and fibre sector. The plan will be used as input to our next round of engagements with the industries we represent as we develop industry-focused workforce development plans in 2022/23.

The Initial Sector Workforce Development Plan was used to inform our June advice to TEC. We included the Initial Sector Workforce Plan as supporting materials for the advice submitted.

Undertake research to gather industry insights.

What does success look like?

Initial research & analysis to inform Initial Sector Workforce Development Plan.

Set up for research projects for the 2022/23 financial year.

Actual Performance Achieved:

Initial research and analysis delivered and incorporated into Initial Sector Workforce Development Plan.

Integrated Data Infrastructure (IDI) project initiated and work with Shared Data Platform project to build data pipeline for Muka Tangata.

Comments

We undertook literature reviews and data analysis, drawing on industry research and data from Ministry for Primary Industries and Stats NZ used to inform Initial Sector Workforce Development Plan. Findings from the Food and Fibre Futures project also incorporated into the analysis.

Muka Tangata led the development and successful application to undertake research using Stats NZ IDI on behalf of Ohu Mahi Workforce Development Councils. This quantitative research using Stats NZ microdata resources will commence in the 2022/23 financial year.

Whiria te Muka Tangata is a literature review of recent research of Māori learner success using kaupapa Māori approaches. It identifies 77 articles/links; 27 are reviewed as part of the annotated bibliography. This review will help inform us as to where we might usefully work with partners to support ongoing research in areas that will support the goals and visions of Māori workforce development in the food and fibre sector.

Industry Engagement

Build on strong connections with industry groups and other Workforce Development Councils. Demonstrate the involvement of industry in the development of workforce development plans and ensure industry qualifications and skills standards are relevant, readily accessible and support improved outcomes for learners (including Māori and Pacific learners and people with disabilities) and employers. Facilitate the voices of industries to surface the challenges and opportunities.

What does success look like?

Develop Phase One Engagement Plan; establishing relationships with key stakeholders as a priority.

Identify range of ways to connect with industry and to develop methodology for engagement.

Work with other WDCs and external parties to collaborate where possible in:

- development of a shared engagement method (where that is effective)
- to facilitate engagement that manages the impact of over engagement.

Actual Performance Achieved:

- Wide range of initial introductory meetings with sector entities.
- Food and Fibre Futures project hui in regional and online events.
- Making connections and gathering information across sector organisations.
- Lead the establishment of a cross-WDC, engagement forum, and another with key leads at Te Pūkenga.

Comments:

Our Chief Executive and General Manager Engagement and Partnerships met with leadership of key partners in the sector November – March.

Food and Fibre Futures hui held in May in 13 regional centres and 2 on-line events meant direct engagement with around 300 people across the motu.

A key focus for the next 9-12 months is to build on and develop more in-depth relationships so we can create insightful, useful and relevant workforce development plans that are supported by our industries. This will begin with the Seafood, Wool/ Shearing, Forestry and Sheep, Beef and Lamb industries, while the others will follow close behind.

Qualifications and Standards

Developing and setting standards, capstone assessments and qualifications.

What does success look like?

Review all qualifications and standards according to NZQA schedule.

Actual Performance Achieved:

All scheduled reviews were completed within agreed NZQA review timeframes. These are set at a maximum of 5 years from qualification registration, so vary according to specific qualifications.

Any new development of qualifications or standards was completed.

Standards identified as no longer required were removed from the New Zealand Qualifications Framework.

Comments:

We work to NZQA timeframes as indicated on their website.

Endorse Programmes

Work collaboratively with providers and NZQA around endorsing programmes that meet industry needs detailed in the six sets of Programme Endorsement considerations.

What does success look like?

- Engage with providers when requested around programme endorsement considerations
- All applications processed within 20 working days (excluding Request For Information).

Actual Performance Achieved:

January - June 2022: we have a staff member embedded in the Vet Nursing programme Working Group. We are actively working to embed staff in the Te Pūkenga Primary Industries Working Groups. And are engaging with providers to communicate this service. No other requests have been received.

January - June 2022: nine Type 2 (changes to current) programmes and two new programmes have been submitted and endorsed. All programmes endorsed within the 20 working day period.

External Moderation

Develop and implement a National Quality Assurance and Moderation Plan (NQAMP) for the food and fibre sector that incorporates provider visits, whakawhanaungātanga, pre-assessment moderation, post-assessment moderation, Consent to Assess activities and CPD opportunities for education provider staff.

What does success look like?

- Plan developed and communicated.

Actual Performance Achieved:

- The NZQAMP 2022 was published on our website, together with further national external moderation information and the moderation calendar on or before 2 February 2022. The plan was also communicated by direct email to providers and schools (actively delivering Muka Tangata Unit Standards); and by word of mouth through scheduled provider visits, moderation follow up meetings.

Review external moderation activities for improvement.

What does success look like?

- Improvements will be incorporated into the NQAMP for 2023.

Actual Performance Achieved:

- The Moderation System Review project began in March 2022 and will be completed in November 2022. Improvements will be incorporated into the NQAMP for 2023.

Comments

WDC moderation activities confirm that assessment materials developed by providers are fit-for-purpose and that assessment decisions are fair, valid and consistent with the national standard regardless of the mode and place of learning.

Collaboration

Work Collaboratively with providers, other WDCs, NZQA and any other relevant regulatory bodies.

What does success look like?

A unified vocational education system will bring together industry and educators to make sure Aotearoa New Zealand's workforce is fit for today's needs and tomorrow's expectations:

- Learners will receive more support while they're training.
- Education and training is relevant and suitable for job.
- Strong focus on delivering employers – delivering the skills they need; providing support for their employees.
- Work integrated learning will become a more common part of the vocational education system, giving people the opportunity and flexibility to earn while they learn.

Actual Performance Achieved:

Paerewa Ako me te Maurautanga ā-motu/Skills Standards and 'national curriculum' sector working group

Muka Tangata and NZQA co-chaired this group to develop draft Skills Standards and National Curricula for public consultation.

Academic Delivery & Innovation (ADI) (Te Pūkenga)

Muka Tangata has facilitated monthly meetings with WDC representative, chaired by the ADI team to discuss relevant Quality Assurance and Qualification matters.

Te Pūkenga Primary Industry Steering Group

Muka Tangata has provided representation in this group to support programme development (including unification) at Te Pūkenga.

Quality Assurance and Qualifications Senior Leadership Team

Muka Tangata has set up monthly meetings with WDC Qualification and Quality Assurance General Managers to discuss and make decisions on pertinent issues.

Quality Assurance and Qualifications Meetings

Muka Tangata has set up monthly meetings with appropriate second and third tier WDC staff and relevant Qualification and Quality Assurance staff from NZQA.

Ongoing and regular communications with NZQA around Quality Assurance and Qualifications and Standards

Comments

Approach to engagement has been developed and is being implemented. Key factors are: build relationships that can be sustained, kanohi ki te kanohi (face to face) where appropriate; seek and create opportunities for building and maintaining connections; identify who the key voices are and then ensure we also seek out and connect in authentic ways with those that are not always heard; make time for whakawhanaungatanga; to build on whole-team capability and intel created internal cross-disciplinary teams for each industry to drive the development of workforce development plans.

The Shared Data Platform is led by WDCs and RSLGs, and works collaboratively with external hapori, pakihi, hapū and iwi Māori, data providers, and any other relevant regulatory bodies.

What does success look like?

The Shared Data Platform will provide access to consistent, rigorous and common data across multiples variables from a single platform, which will help to reshape equitable learning opportunities for current and future workforce innovation, thriving industries and regional economies.

Actual Performance Achieved:

March - April 2022: Prototype using Power BI that lifts, shifts, enhances and standardises one critical data source: Stats NZ. Provides comprehensive user insights to determine product use and quality to ensure future iterations are valuable to end users.

May - June 2022: Prototype dashboard(s) using Power BI surfacing three critical data sources. For example, Stats NZ, TEC, NZQA. This will give WDCs and RSLGs consistent, broader and more granular information about industry current state to provide evidence-based advice to TEC, industry and others.

Comments

The Shared Data Platform is a common platform to access and interpret data from multiple sources across the employment and vocational education ecosystem of Aotearoa. It enables more cohesive labour market planning across the WDCs, RSLGs, Centres of Vocational Excellence, wānanga and education providers to:

- Effectively serve diverse learners and training providers, including employers (supply side).
- Ensure the vocational education ecosystem meets future skills, workforce and industry needs in our regions and cities (demand side).

The Shared Data Platform has a stated commitment to honour Māori data sovereignty, and it underpins this kaupapa. The project team is working with Māori data sovereignty experts both internally and through external engagement.

TEC Advisory Function

Provide advice to TEC that will assist them in making decisions about sector strategies.

Inform guidance to Tertiary Education Organisations on how to shape their offering of education and training and inform funding decisions for vocational education and contribute to TEC careers advice and information.

What does success look like?

Provision of initial investment advice April 2022.

Provision of final advice to TEC June 2022.

Actual Performance Achieved:

April and June TEC advice delivered on schedule.

Comments

TEC feedback on both the April and June Advice was very positive. TEC noted that the structure of the advice made it easy to follow and use, and that the quality and specificity were appropriate to the stage of Muka Tangata development.

Operating Model and Organisational Structure

Establish an operating organisation, including the development of organisational systems, policy and procedures.

What does success look like?

We have a well-staffed team with the tools, resources and information to support them be successful in their roles.

Actual Performance Achieved:

In the period to June 2022, we have recruited over 85% of the intended roles to be filled. We have a suite of policies in place to support them, which provide clear guidelines and expectations. We have established budgets for the 2021/22 and 2022/23 financial years, which have provided the organisation the opportunity to forecast costs and activities. We have met all of our reporting timelines to TEC.

Comments

Since our establishment we have worked at pace to set up a new organisation. It has been a unique year with a number external factors such as COVID-19, a tight labour market and significant sector changes. These factors have meant that we have had to adapt our operations and be agile in our approach to recruitment and how we interact with staff. We have taken the learnings from this year and are applying as needed to our future thinking.

Policy

As part of the establishment of a new organisation we have established a suite of policies across our financial and people centred areas. We have also set up Risk and Health and Safety committees and the foundation documents to support these committees.

We have also in the short timeframe

- Established operational budgets for 2021, 2022 and 2023
- Recruited staff
- Established policies, risk frameworks
- Risk Register completed
- Governance documents established.

Financial Management – We have performed within our budget.







FINANCIAL STATEMENTS



BDO Wellington Audit Limited

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MUKA TANGATA PEOPLE, FOOD AND FIBRE WORKFORCE DEVELOPMENT COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

The Auditor-General is the auditor of Muka Tangata People, Food And Fibre Workforce Development Council (the Council). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements and statement of service performance of the Council on his behalf.

Opinion

We have audited:

- the financial statements of the Council on pages 60 to 83, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Council on pages 46 to 52.

In our opinion:

- the financial statements of the Council on pages 60 to 83:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the statement of service performance on pages 46 to 52:
 - presents fairly, in all material respects, the Council's service performance achievements as compared with the forecast outcomes included in the investment plan for the year ended 30 June 2022 and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 18 November. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements and the statement of service performance

The Council is responsible on behalf of the Council for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Council is also responsible on behalf of the Council for preparing a statement of service performance that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service performance, the Council is responsible on behalf of the Council for assessing the Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Council intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

The Council's responsibilities arise from the Order in Council made under section 363 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and statement of service performance.

For the budget information reported in the financial statements and the statement of service performance, our procedures were limited to checking that the information agreed to the Council's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of service performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.



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- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Council's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of service performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 42 and 84 to 91, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of service performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of service performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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Independence

We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Council.

A handwritten signature in blue ink, appearing to read 'Geoff Potter', is written over a light blue horizontal line.

Geoff Potter
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand

STATEMENT OF RESPONSIBILITY

Muka Tangata is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance about the integrity and reliability of reporting. The Council is responsible for the preparation of the Statements of Performance, under the Public Finance Act 1989, and Financial Statements for Muka Tangata and for the judgements made within them.

In the Council's opinion:

The Statement of Performance fairly reflects the performance of Muka Tangata for 4 October 2021 to 30 June 2022.

The Financial Statements fairly reflect the financial position and operations of Muka Tangata for 4 October 2021 to 30 June 2022.

Signed by:



Erin Simpson
Council Chair
18 November 2022



Jeremy Baker
Chief Executive
18 November 2022

Statement of Comprehensive Revenue and Expense

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

All in \$000s	Note	Actual	Budget
Non-exchange revenue			
Government funding	2	8,099	7,759
Project grants funding	2	552	-
Total non-exchange revenue		8,651	7,759
Exchange revenue			
Other revenue	2	32	-
Total revenue		8,683	7,759
Expenditure			
Employee expenses	3	2,564	3,078
Hāpaitia Ltd - Shared Council services	3	927	685
Administration and other expenses	3	1,104	1,974
Total expenditure		4,595	5,737
Surplus/(Deficit) for the 9 months ended 30 June 2022		4,088	2,022
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense		4,088	2,022
Total comprehensive revenue and expense for the period attributable to:			
Muka Tangata – People, Food and Fibre Workforce Development Council		4,088	2,022
Total		4,088	2,022

Explanations of major variances against budget are provided in Note 12.
The accompanying notes form part of these financial statements.

Statement of Financial Position

Muka Tangata – People, Food and Fibre Workforce Development Council
as at 30 June 2022

All in \$000s	Note	Actual
Assets		
Current assets		
Cash and cash equivalents	4	6,660
Accounts receivable	5	44
Advances	5	450
Total current assets		7,154
Total assets		7,154
Liabilities		
Current liabilities		
Trade and other payables	7	917
Employee entitlements	8	201
Revenue received in advance	9	1,948
Total current liabilities		3,066
Total liabilities		3,066
Net assets		4,088
Equity		
Accumulated revenue and expense	11	188
Operating reserve	11	1,500
Capital reserve	11	900
Special projects reserve	11	1,500
Total equity attributable to Muka Tangata		4,088

The accompanying notes form part of these financial statements.

Statement of Changes in Net Assets/Equity

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

All in \$000s	Note	Accumulated revenue and expense	Operating reserve	Capital reserve	Special projects reserve	Total net assets/equity
Balance at 1 October 2021	11	-	-	-	-	-
Total comprehensive revenue and expense for the year		4,088				4,088
Transfers between reserves						
Operating reserve		(1,500)	1,500			
Capital reserve		(900)		900		
Special projects reserve		(1,500)			1,500	
Total transactions with the owners of the company		(3,900)	1,500	900	1,500	-
Balance at 30 June 2022		188	1,500	900	1,500	4,088

The accompanying notes form part of these financial statements.

Statement of Cash flows

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

All in \$000s	Note	Actual
Operating activities		
Receipts from Government		10,567
Receipts of other revenue		32
Goods and services tax (net)		166
Payments to employees		(1,815)
Payments to suppliers		(2,290)
Net cash flows from operating activities		6,660
Investing activities		
Net cash flows from investing activities		-
Financing activities		
Net cash flows from financing activities		-
Net (decrease)/increase in cash and cash equivalents		6,660
Cash and cash equivalents at beginning of the period		-
Cash and cash equivalents at end of the period	4	6,660

The accompanying notes form part of these financial statements.

NOTE INDEX

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

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NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

1. STATEMENT OF ACCOUNTING POLICIES

Reporting entity

Muka Tangata is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005. The Council is a body corporate established in October 2021 through Orders in Council (OIC) and in accordance with section 363 of the Education and Training Act 2020. The role of Muka Tangata is to ensure the vocational education system meets industry needs and gives a stronger voice to Māori business and iwi development. Muka Tangata will give their industries and employers greater leadership and influence across vocational education. Success for Muka Tangata will mean employers - including Māori business owners - are confident that vocational education graduates are ready for work and that the future skills needs of their industry will be addressed by the vocational education system.

Basis of preparation

The financial statements have been prepared on a going concern basis. This means accounts have been produced on the assumption that we will continue to operate for the foreseeable future (a period of greater than 12 months after the reporting date). Preparing the accounts on a going concern basis will be subject to an annual assessment and declaration as part of the audit of the Annual Report and Financial Statements.

Reporting period

Muka Tangata began operations on 4 October 2021 and therefore the reporting period for the financial statements is for the nine months from 4 October 2021 to 30 June 2022 and as such there is no comparative period.

Statement of compliance

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the year.

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (“NZ GAAP”). They comply with Public Benefit Entity Accounting Standards Reduced Disclosure Regime (PBE Standards RDR) (“PBE IPSAS”) and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for public sector entities. For the purposes of complying with NZ GAAP, the Council is a public sector public benefit entity and is eligible to apply Tier 2 Public Sector PBE Standards RDR on the basis that it does not have public accountability and it is not defined as large. The Council members have elected to report in accordance with Tier 2 Public Sector PBE Accounting Standards RDR and in doing so have taken advantage of all applicable Reduced Disclosure Regime (“RDR”) disclosure concessions.

The Council has complied with its obligations under the Charities Act 2005.

These financial statements were authorised for issue by Muka Tangata Council on 18 November 2022.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars which is the functional currency of Muka Tangata, and all values are rounded to the nearest thousand dollars (\$000). There has been no change in the functional currency of the controlling entity or any significant foreign operations during the year.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Budget figures

Budget figures provided in the annual financial reports will be derived from the financial budget approved by the Council at the beginning of the financial year. The Council did not approve a Statement of Financial Position, Statement of Changes in Net Assets/Equity or Cashflow budget for the year ended 30 June 2022. Where revised budgets are submitted to and approved by the Council during the financial year, the most recent revised budget for that year will be used for management accounting reports only.

Early Adoption of Accounting Standards

Muka Tangata has chosen to early adopt PBE IPSAS 41 *Financial Instruments*. This standard is effective for periods beginning on or after 1 January 2022 and establishes requirements for the recognition and measurement of financial instruments. Disclosures are provided in note 10 to the Financial Statements.

Use of judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Judgements made in applying accounting policies that have had significant effects on the amounts recognised in the financial statements include the following:

- has exercised judgement when recognising grant revenue to determine if conditions of the grant contract have been satisfied. This judgement will be based on the facts and circumstances that are evident for each grant contract

- judgement was also required when distinguishing between the research and development phase of projects and whether software costs meet the recognition criteria for capitalisation.

Goods and Services Tax (GST)

Items in the financial statements are stated exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

Income Tax

Muka Tangata is exempt from Income Tax as it is a registered Charity under the Charities Act 2005. Accordingly, no provision will be made for Income Tax.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

2. REVENUE

Accounting Policy

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to Muka Tangata, and measured at the fair value of consideration received or receivable. The following specific recognition criteria in relation to revenue streams must also be met before revenue is recognised.

Revenue from Exchange Transactions

Interest and dividends

Interest revenue is recognised on an accrual basis, using the effective interest rate. Dividends are recognised when the right to receive payment has been established.

Revenue from Non-Exchange Transactions

Non-exchange transactions are those where we receive an inflow of resources (e.g. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return. With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- it is probable that the associated future economic benefit or service potential will flow to the entity, and
- fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- it is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- the amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to our non-exchange transaction revenue streams must also be met before revenue is recognised.

Government Funding

Funding under the Workforce Development Council Fund is the main source of operational funding for Muka Tangata from the Tertiary Education Commission (TEC). Muka Tangata considers this funding to be non-exchange revenue and recognises the TEC funding as revenue when received. The TEC funding has stipulations, and they take the form of restrictions not conditions.

Grants

The recognition of non-exchange revenue from grants depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (e.g. present obligation) rather than the immediate recognition of revenue.

Other grants received

The recognition of non-exchange revenue from grants depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (e.g. present obligation) rather than the recognition of revenue. Stipulations that are 'conditions' specifically require the return of the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as a non-exchange revenue as and when the 'conditions' are satisfied. Stipulations that are 'restrictions' do not specifically require the return of the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

2. REVENUE (CONTINUED)

All in \$000s	Actual 2022
Government funding classified as non-exchange transactions	
Government funding classified as non-exchange transactions	8,099
Project grant funding classified as non-exchange transactions	552
Total Government funding	8,651
Other revenue classified as exchange transactions	
Other revenue	32
Total other revenue	32
Total revenue	8,683
Revenue classification	
Non-exchange revenue	8,651
Exchange revenue	32
Total revenue	8,683

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

3. EXPENDITURE

The table below provides detail regarding key areas of expenditure shown in the Statement of Comprehensive Revenue and Expense.

All in \$000s	Note	Actual 2022
Employee benefits expenses		
Wages and salaries		1,985
Contractors		251
Councillors and board expenses	15	309
Other employee expenses		19
Total		2,564
Hāpaitia Limited Shared Council Services¹		927
Administration and other expenses		
Consultancy and audit costs		
Consultancy costs		261
Audit expenses ²		38
Total		299
People and culture costs		
Other staff costs		4
Recruitment costs		31
Total		35
Information Technology costs		
Subscriptions and memberships		7
Total		7
Office and other costs		
Travel and engagement		80
Communication and marketing		22
Project costs		552
General expenses		109
Total		763
Total administration and other expenses		1,104
Total Expenditure		4,595

1. Hāpaitia Ltd provides the Workforce Development Councils with shared services including Finance, IT, People and Culture, and Office Management services.
2. Audit expenses paid or payable to BDO for the audit of financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

4. CASH AND CASH EQUIVALENTS

Accounting Policy

Cash and cash equivalents include cash on hand, cash in transit, in bank accounts and deposits with an original maturity of no more than three months. They are reported initially and subsequently at amount invested. If there are bank overdrafts these are shown in current liabilities in the Statement of financial position.

All in \$000s	Actual 2022
Bank deposits	6,660
Total cash and cash equivalents	6,660

There are no restrictions over any of the cash and cash equivalent balances held by Muka Tangata. No interest bearing accounts were held at 30 June 2022.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

5. ACCOUNTS RECEIVABLE

Accounting Policy

Receivables are recognised initially at fair value plus directly attributable transaction costs and subsequently at amortised cost, using the effective interest method, less impairment losses.

For trade receivables from exchange transactions impairment losses are based on an assessment of the lifetime expected credit loss conducted at the end of each reporting period. That is, at each reporting date, the entity is required to assess whether it expects to recover all receivable balances outstanding and, if not, perform an assessment of the amount of loss expected to be suffered over the life of the receivable.

Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults and adjustments for future economic indicators.

The amount of the loss is measured as the difference between the receivables carrying amount and the present value of estimated future cash flow. The carrying amount of the asset is reduced and the amount of the loss is recognised in surplus or deficit.

In a subsequent period, if the amount of the impairment loss decreases, the reversal of previously recognised impairment loss is recognised in the surplus or deficit.

There are no amounts overdue or to be impaired at the reporting date and no balances were written off to bad debts during the reporting period.

There are no recoverables from non-exchange transactions at reporting date.

Advances

Advances have been made to Hāpaitia Limited for shared services to be provided. As provided in the Service Contract with Hāpaitia Limited further advances are made on request from Hāpaitia Limited and should the contract be terminated at any time, once all obligations of the Council to Hāpaitia Limited have been met the balance of the advance account would be payable to the Council. The advance to Hāpaitia Limited, an associate, is non-interest bearing (Note 15).

All in \$000s	Actual 2022
Trade receivables from exchange transactions	44
Advances to Hāpaitia Limited	450
Total receivables	494

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

6. ASSOCIATES

Accounting Policy

Associates

An associate is an entity over which Muka Tangata has significant influence, but not control, over the financial and operating policies and that is neither a subsidiary nor an interest in a joint venture.

Investments in associates are accounted for in the financial statements using the equity method of accounting. Investments in associates are measured at cost, including directly attributable transaction costs, in our financial statements, and there is no quoted market value for determining the fair value of the investment in the Associate.

Muka Tangata holds significance over the following entity, which is accounted for using the equity method:

Name	Voting rights & Ownership Interest
Hāpaitia Limited	16.67%

Hāpaitia Limited, shared services provider for the Workforce Development Councils, operates on a break-even basis and hence there are no accumulated revenues and expenses to be carried forward. Each Council was issued with one equal share, unpaid. Therefore no Investment in associate balance is reported in the Council Statement of Financial Position.

Hāpaitia Limited has the same reporting date as Muka Tangata, being 30 June. The company is domiciled in New Zealand and is a Limited Liability company. There are no significant restrictions regarding the distribution of dividends or repayments of loans from Associates. There were no contingent liabilities in relation to the associate, Hāpaitia Limited, as at reporting date.

Management determined that Muka Tangata had significant influence over Hāpaitia Limited even though it held less than 20% of the voting rights because it has one representative on the board of directors of Hāpaitia Limited and has the same voting rights as the other five shareholders in Hāpaitia Limited, all of whom are Workforce Development Councils.

7. TRADE AND OTHER PAYABLES

Accounting Policy

Short-term payables are initially recognised at fair value plus directly attributable transaction costs and subsequently at amortised cost, using the effective interest method. Payables are non-interest bearing and are normally settled on the 20th day of following month or earlier per due date.

All in \$000s	Actual 2022
Trade payables	568
Accruals	196
GST payable	150
Other payables	3
Total	917

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

8. EMPLOYEE BENEFIT LIABILITIES

Accounting Policy

Short-term employee benefits

Short-term employee benefit liabilities are recognised when there is a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short-term employee benefits are measured on an undiscounted basis and expensed in the period in which employment services are provided. These include salaries and wages accrued up to reporting date, annual leave earned but not yet taken at reporting date.

Long-term employee benefits

Long-term employee benefits are those that are due to be settled beyond 12 months after the reporting date in which the employee provides the related service, such as long service leave and retirement gratuities, and have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Annual leave and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of reporting are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans such as KiwiSaver, the Government Superannuation Fund, and other defined contribution superannuation schemes are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees. Prepaid contributions are recognised as an asset (prepayment) to the extent that a cash refund or a reduction in future payments is available. Contributions to a defined contribution plan that are due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

All in \$000s	Actual 2022
Current	
Short-term employee benefits	201
Current portion of long-term employee benefits	-
	201
Non-current	
Non-current portion of long-term employee benefits	-
Total employee benefit liability	201

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

9. REVENUE RECEIVED IN ADVANCE

Accounting Policy

Project funding received has been recognised as income when expenditure directly related to project deliverables has been incurred. The remaining funding has been recognised as revenue in advance and is expected to be released to the Statement of Comprehensive Revenue and Expense as the various project deliverables are completed. Unspent project funding at the conclusion of the project, as provided in the grant funding agreement, will be returned to the funder.

All in \$000s	Actual 2022
Revenue received in advance	
Project funding	1,948
Total	1,948
Current portion	1,948
Total revenue received in advance	1,948

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

10. FINANCIAL INSTRUMENTS

Muka Tangata initially recognises financial instruments when Muka Tangata becomes a party to the contractual provisions of the instrument. Muka Tangata derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by Muka Tangata is recognised as a separate asset or liability. Muka Tangata derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. Financial assets and financial liabilities are also derecognised when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid. Financial assets and liabilities are offset, and the net amount presented in the statement of financial position when, and only when, Muka Tangata has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Muka Tangata classifies financial assets and financial liabilities as amortised cost. Financial instruments are initially measured at fair value plus directly attributable transactions costs. Subsequent measurement is dependent on the classification of the financial instrument and is specifically detailed in the accounting policies provided in notes 5 and 7 and below.

i) Classification of financial instruments

The tables below show the carrying amount of our financial assets and financial liabilities at the reporting date.

	Note	Carrying amount (\$'000)		
		Financial Assets	Financial Liabilities	Total
		Amortised cost	Amortised cost	
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	6,660	-	6,660
Receivables	5	494	-	494
Payables	7	-	(917)	(917)
		7,154	(917)	6,237

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

10. FINANCIAL INSTRUMENTS (CONTINUED)

ii) Amortised cost financial assets

These assets arise principally from the provision of goods and services to customers (e.g., trade receivables), but also incorporate other types of financial assets where the objective is to hold these assets in order to collect contractual cash flows and the contractual cash flows are solely payments of principal and interest. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Impairment provisions for current and non-current trade receivables are recognised based on the simplified approach within PBE IPSAS 41 using a provision matrix in the determination of the lifetime expected credit losses. During this process, the probability of the non-payment of the trade receivables is assessed. This probability is then multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the trade receivables. For trade receivables, which are reported net, such provisions are recorded in a separate provision account with the loss being recognised in surplus or deficit. On confirmation that the trade receivable will not be collectable, the gross carrying value of the asset is written off against the associated provision.

Impairment provisions for receivables from related parties and loans to related parties are recognised based on a forward-looking expected credit loss model. The methodology used to determine the amount of the provision is based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. For those where the credit risk has not increased significantly since initial recognition of the financial

asset, twelve month expected credit losses along with gross interest income are recognised. For those for which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognised. For those that are determined to be credit impaired, lifetime expected credit losses along with interest income on a net basis are recognised.

Muka Tangata financial assets measured at amortised cost comprise trade receivables from exchange transactions and other receivables and cash and cash equivalents in the statement of financial position. Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

iii) Amortised cost financial liabilities

Financial liabilities at amortised cost are initially recognised at fair value net of any transaction costs directly attributable to the issue of the instrument. They are subsequently measured at amortised cost using the effective interest rate method, which ensures that any interest expense over the period to repayment is at a constant rate on the balance of the liability carried in the Statement of financial position. For the purposes of each financial liability, interest expense includes initial transaction costs and any premium payable on redemption, as well as any interest or coupon payable while the liability is outstanding.

Muka Tangata financial liabilities measured at amortised cost comprise trade and other payables and accruals in the consolidated of financial position.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

11. EQUITY

Accounting Policy

Our equity comprises accumulated revenue and expenses and reserves. Equity is represented by net assets. Muka Tangata manages its equity by prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure that it achieves its objectives and purpose, while remaining a going concern. As provided in the Prudent Reserves policy movements in reserves, both inward and outward, must be approved by the Council. The prudent reserves policy provides guidelines for determining the appropriate level of capital, operating and other reserves for the Council to hold each year to maintain its financial health.

All in \$000s	Actual 2022
Equity	
Accumulated revenue and expenses	188
Reserves	
Operating reserve	1,500
Capital reserve	900
Special projects reserve	1,500
Total Reserves	3,900
Total Equity	4,088

All in \$000s	Actual 2022
Accumulated revenue and expenses	
At 4 October 2021	-
Surplus/(deficit) for the year before other comprehensive revenue and expenditure	4,088
Allocation to reserves	3,900
Balance as at 30 June 2022	188

The Operating reserve was established by the Council under the Prudent Reserves policy to receive an allocation of operating surplus for the financial year and funds from which could be applied with the approval of the Council for special initiatives or future operating deficits.

All in \$000s	Actual 2022
Operating Reserve	
At 4 October 2021	-
Allocation from accumulated revenue and expense	1,500
Balance as at 30 June 2022	1,500

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

11. EQUITY (CONTINUED)

The Capital Reserve was established by the Council under the Prudent Reserves policy to receive an allocation of any operating surplus for the financial year which could be applied for the purchase of capital assets in the future with the approval of the Council. The reserve would also be applied to cover the annual cost of leasing assets purchased by Hāpaitia Limited upon the establishment of the Workforce Development Councils and afterwards, and leased to the Workforce Development Councils.

All in \$000s	Actual 2022
Capital Reserve	
At 4 October 2021	-
Allocation from accumulated revenue and expense	900
Balance as at 30 June 2022	900

The Special Projects Reserve is a reserve established by Council under the Prudent Reserves policy to receive an allocation of operating surplus for the financial year which could be applied to fund future special projects and initiatives with the approval of the Council.

All in \$000s	Actual 2022
Special Projects Reserve	
At 4 October 2021	-
Allocation from accumulated revenue and expense	1,500
Balance as at 30 June 2022	1,500

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

12. MAJOR BUDGET VARIATIONS

The Board approved the budget in two tranches, the first, the expenditure budget was approved in October 2021 and the second tranche in February 2022 once funding letters were received from TEC and approved by the Board. Explanations for major statement of comprehensive revenue and expense budget variations from the 2022 Muka Tangata budget are detailed below in this table:

All in \$000s	Actual	Budget	Variance
Revenue variances			
Government funding	8,099	7,583	516
Project grants funding	552	-	552
Other revenue	32	-	32
Expenditure variances			
Employee expenses	2,564	3,078	(514)
Shared services	927	685	242
Administration and other expenses	1,104	1,974	(870)
Total comprehensive revenue and expense	4,088	1,846	2,242

Government funding is higher than budget due to the receipt of additional funding from TEC that was distributed from unspent funds remaining after the TEC Establishment unit concluded its mahi. COVID-19 Project funding received was not factored into the budget. Employee expenses were less than budget due to delayed recruitment of staff positions which also led to a reduction in other administration and operating expenses. Some shared services costs were included in Administration and other expenses in the budget. As establishment of the Workforce Development Councils and Hāpaitia Limited took place variations were made to services to be provided which resulted in transferring costs from Administration and other to Shared services. Key savings came in the form of personnel costs from Hāpaitia Limited.

13. OPERATING LEASES

Accounting Policy

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Leases that are not finance leases are classified as operating leases. Operating leases are not recognised in our Statement of financial position.

Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease.

We have entered leasing arrangements with our associate Hāpaitia Limited for computer and office equipment as part of the Service contract between both parties (Note 15).

Muka Tangata has a commitment under the service contract with Hāpaitia Limited to meet its computer and office equipment lease and continuing operating cost commitments for the life of the assets and lease commitments made by Hāpaitia Limited.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

All operating leases have been signed through Hāpaitia Limited and costs are recharged to the Workforce Development Councils. Muka Tangata has no other operating leases.

14. COMMITMENTS AND CONTINGENCIES

Accounting Policy

Commitments are future expenses and liabilities to be incurred, on contracts that have been entered into at reporting date.

Commitments

Muka Tangata has a commitment under the service contract with Hāpaitia Limited to meet its computer and office equipment lease obligations and continuing operating cost commitments for the life of the assets and lease commitments made by Hāpaitia Limited during the term of the contract.

The annual operating lease value for the computer and office equipment is variable depending on the quantum of assets leased, with an approximate annual lease cost of \$93,700. The lease commitment continues until either party terminate the contractual arrangement.

Hāpaitia Limited has ongoing contractual commitments including operating leases. Each Workforce Development Council is required under the terms of the service contract to meet these commitments for the life of any contracts executed during the period of the service contract. The value of this commitment for Muka Tangata, at the 30 June 2022, was \$1,187,000.

Contingent Liabilities

The funding from the TEC sourced from the WDC Fund (“Fund”) has been assessed as being without conditions and recognised as revenue when received.

There are some circumstances when some or all of this funding could be required to be repaid (including receiving funding that we are not actually entitled to) but the triggers for this contingent liability are very unlikely given the governance and management oversight processes in place.

The quantity of any contingent liability is difficult to quantify as even if events triggered a liability there is extreme variability in what this liability would be.

Capital Commitments

There are no capital commitments at reporting date.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

15. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

Accounting Policy

Related party disclosures have not been made for transactions with related parties that are:

- within a normal supplier or client/recipient relationship; and
- on terms and conditions no more or less favourable than those that are reasonable to expect that we would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with normal operating arrangements and undertaken on the normal terms and conditions for such transactions.

i) Key management personnel remuneration

Muka Tangata classifies its key management personnel into one of two classes:

- Members of the governing body
- Senior executive officers, responsible for reporting to the governing body

Members of the governing body are paid annual fees in accordance with the Cabinet Office Circular CO-19 Revised Fees Framework for members appointed to bodies in which the Crown has an interest, dated 29 January 2020. Senior executive officers are employed as employees of Muka Tangata on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the governing body, and 'full-time equivalents' (FTEs) for Senior executive officers) in each class of key management personnel is presented here:

All in \$000s	Actual 2022
Key management personnel related party transactions	
Council members	
Number of Council members*	0.64
Remuneration	305
Senior executive officers	
Full-time equivalent members**	4
Remuneration	785
Total full-time equivalent members	4.64
Total key management personnel remuneration	1,090

*An independent chairperson for the Finance Audit and Risk Committee was appointed on 18 January 2022. This role has not been included in Council member numbers and was paid \$10,706 during the financial year ended 30 June 2022.

**There are 7 members of the senior management team considered to be key management personnel. These members were employed throughout the period 4 October 2022 to 30 June 2022 resulting in a full time equivalent figure of 4.

NOTES TO THE FINANCIAL STATEMENTS

Muka Tangata – People, Food and Fibre Workforce Development Council
For the nine months ended 30 June 2022

15. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL (CONTINUED)

ii) Other related parties

During the reporting period Muka Tangata transacted with the following related parties:

Related Party	Goods/Services Provided	Transaction Value 2022 (\$'000)	Accounts Payable (000's)	Accounts Receivable (000's)
Hāpaitia Limited	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	927	277	12
Toitū te Waiora	Payment made for transfer of leave balances from staff transferring between WDCs	18	-	-

16. COVID-19

On 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 a pandemic, and two weeks later the New Zealand Government declared a State of National Emergency. Since March 2020, New Zealand has experienced several lockdowns and various alert levels which have affected the operations of business throughout the country.

Most staff have worked in flexible conditions, either working in the office or from home.

The main impacts on the financial statements due to COVID-19 are explained below:

Revenue	No effect
Suppliers	The majority of suppliers are based in New Zealand, so the COVID-19 effect on supply was minimal.
Employees	The majority of staff were able to carry out their duties with minimal disruption to productivity.
Liquidity	Sufficient working capital reserves to meet day to day cash requirements have been held. COVID-19 has had limited effect on going concern status.

17. EVENTS AFTER REPORTING DATE

There have been no events, since reporting date, that have led to material effect on the interpretation of the financial statements presented.





SUPPLEMENTARY INFORMATION

REMUNERATION - EMPLOYEE

The Council has employees, not including Councillors, who received total remuneration greater than \$100,000 for the nine month period ending 30 June 2022.

The employee counts are shown in the table below:

Total remuneration paid or payable	Number of Employees
\$100,000 - \$109,999	1
\$110,000 - \$119,999	-
\$120,000 - \$129,999	1
\$130,000 - \$139,999	-
\$140,000 - \$149,999	2
\$150,000 - \$159,999	-
\$160,000 - \$169,999	-
\$170,000 - \$179,999	-
\$180,000 - \$189,999	-
\$190,000 - \$199,999	-
\$200,000 - \$209,999	1
\$210,000 - \$219,999	-
\$220,000 - \$229,999	-
\$230,000 - \$239,999	-
\$240,000 - \$249,999	-
\$250,000 - \$259,999	-

Cessation Payments

There were no payments of compensation or other benefits paid or payable to persons who ceased to be members, committee members or employees during the nine month period 4 October 2021 to 30 June 2022.







APPENDICES

APPENDICES

INTERESTS REGISTER – GENERAL DISCLOSURES

The disclosures set out in this section of the register have been made in terms of section 140(2) of the Companies Act 1993 such that the director named below is to be regarded as interested in any transactions which the company may enter into with any of the persons named below.

Name of director	Nature of interest
Bernadette Kelly	General Manager – Pāmu (Landcorp Farming Ltd)
Cathy Webb	Director – Transitional Primary ITO
Chris Flatt	NZ Dairy Workers Union: National Secretary UniMed Ltd: Board Director and FAR Committee Member Trust Waikato: Trustee, Co Deputy Chair and Chair FAR Committee NZ Labour Party: Affiliates Vice President NZ Council and FAR Co Deputy Chair NZ Council of Trade Unions (CTU): Member of National Affiliates Council Workers Education Trust (Charitable Trust): Trustee Waikato Trade Union Centre Ltd: Chair and Managing Director
Daniel Epiha-Netana	First Union Organiser Forestry Safetree Sub-Committee – Forestry Industry Safety Council Trustee – Ruhi Morunga Whanau Trust
Erin Simpson	Chair NZ Agricultural Education Trust Co-Chair Hawke’s Bay Regional Skills Leadership Group Director Te Koha Organics Ltd Chair Taikura Rudolf Steiner School Board of Trustees Director Hāpaitia on behalf of Muka Tangata Director Insurance provided for Hāpaitia Directorship
Geoff Taylor	Works for DairyNZ, an industry organisation that owns a PTE
Iani Nemani	Panel Member Social Workers Complaints and Disciplinary Tribunal Engagement Strategic Manager – Kāinga Ora
Kevin Ihaka	Director/Shareholder FPS Forestry Ltd Director Forest Protection Services Ltd Director FPS Geospatial Ltd Deputy Chair, United Fire Brigades Association Director Forest Industry Contractors Association Member New Zealand Institute of Forestry Council Member & founding Trustee Forest Industry Safety Council Trustee K&K Trust Chair Contractors and Suppliers Chapter, Tangata Matatau Business Leaders Health & Safety Forum
Paul Crick	Chair – National Famer Council Executive for Beef + Lamb New Zealand Member Industry Partnership Group PITO

Name of director	Nature of interest
Turi Ngatai	Trustee Te Kupenga – Catholic Leadership Institute Director Food & Fibre Centre of Vocational Excellence Company Director Te Awanui Huka Pak Deputy Chair – Ngaiterangi Post Settlement Group Member Te Kahui Matauranga Maori Relationship Manager Seeka Industries Kiwifruit Grower – Director K & M Ngatai Co-Chair of Bay of Plenty Regional Skills Leadership Group (RSLG/MBIE)
Warwick Tauwhare-George	CEO – Parininihi Ki Waitotara Inc Director/Partner– Koura Inc (Port Nicholson Fisheries) Director Ngāi Tahu Farming Chair – Ngamotu Hotels Ltd Director Hamilton Riverview Hotels Ltd Committee Member – Fonterra Co-Operative Relations Committee Steering committee member – Business Leaders H&S Forum Centreport Ltd, Director – start November 2021
Wini Geddes	Director/Shareholder Tanē Mahuta Aotearoa NZ Ltd Tanē Mahuta applying as Māori Mātauranga PTE Director/Shareholder Tū Ora NZ Ltd Chair Pūtauaki Maori Women's Welfare League Chair Whakatane Maori committee Mataatua Delegate, NZ Maori Council Co-Chair Iritana & Hoani Nuku Ahu Whenua Trust Co-Chair Toitū te Waiora Workforce Development Council Director Insurance provided for Hāpaitia Directorship

INTERESTS REGISTER - PARTICULAR DISCLOSURES

The disclosures set out in this section of the register have been made in terms of particular transactions including under s140(1) and s162 (indemnities and insurances).

Date	Name of director	Particulars of matter for which disclosure is required
Current to Dec 2022	Cathy Webb	Director Transitional Primary ITO
9 July 2021	Chris Flatt	Workers Education Trust provides health and safety training courses
Ongoing	Kevin Ihaka	Noted that as a Director of PFS Forestry Ltd and Forest Protection Services Ltd (see general disclosures) has a contractual relationship to provide training services to Northtec

People, Food and Fibre

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Workforce Development Council