

# MUKA TANGATA

PŪRONGO Ā-TAU  
ANNUAL REPORT  
2023



**MUKA TANGATA**  
People, Food and Fibre  
Workforce Development Council

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**People, Food and Fibre**  
Workforce Development Council



# Rārangi Take Contents

<b>Chief Executive and Chair mihi</b>	<b>04</b>	<b>Our People</b>	<b>33</b>
<b>Strategic Direction</b>	<b>06</b>	<b>Governance and accountability</b>	<b>34</b>
Honouring te Tiriti o Waitangi and supporting Māori Crown Relations	08	Our Council	34
At a glance	10	Governance structure and sub-committees	38
What we've heard and learnt	12	Statutory Role	38
What we're doing	12	<b>Next steps</b>	<b>41</b>
<b>Simplifying and improving speed to market</b>	<b>14</b>	<b>Statement of Service Performance</b>	<b>43</b>
Qualification reviews and developments	14	<b>Financial Statements</b>	<b>51</b>
Iwi Māori engagement	15	<b>Supplementary information</b>	<b>82</b>
A New Approach to Learner Pathways	15	<b>Appendices</b>	<b>84</b>
Food and Fibre Skills Framework	16		
Targeted qualifications, standards and micro-credentials	18		
<b>Improving relevance, accessibility and quality</b>	<b>20</b>		
A new approach to quality assurance	21		
Programme endorsement and quality	23		
Working alongside providers	23		
<b>Good and easy accessible information</b>	<b>24</b>		
Te Mata Raraunga - Shared Data Platform	24		
Workforce Development Plans	24		
Advice to TEC	25		
<b>Removing barriers and complexity</b>	<b>27</b>		
Engagement and Partnerships	27		
FOMA Māori workforce advisor	29		
<b>Collaboration</b>	<b>30</b>		
Collaboration with the Food and Fibre Centre of Vocational Excellence	30		
Collaboration in the Vocational Education Sector	31		
Collaboration across Ohu Ahumahi	32		



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## He mihi nā te Tumu Whakahaere me te Heamana Chief Executive and Chair mihi

### Te hunga kei te iho o ā tātou kai, ā tātou muka ki tua People at the heart of our food and fibre future

This Annual Report covers our first full year of operation. In 2022-23 Muka Tangata moved from our establishment phase to gathering information from industry, iwi Māori and other partners about the current and future skill and workforce needs of the food and fibre sector. The insights gained from this dialogue with our industries, paired with research and analysis of workforce and educational data, shaped the content of our 14 industry-specific workforce development plans.

These plans set out what we heard from industry and iwi Māori; provide background information on the industry, its workforce and relevant learners; highlight the skills and workforce opportunities and challenges for each industry; and set out a roadmap of actions which Muka Tangata will take to address those challenges. These plans drove our advice to the Tertiary Education Commission on what to invest where in food and fibre vocational education and training programmes.

We placed all of these plans online at [mukatangata.workforceskills.nz](https://mukatangata.workforceskills.nz) so that everyone in our industries, hapū and iwi Māori, vocational education providers, and government agencies can all access the same information, provide ongoing feedback, and track our progress. Putting our plans online enables them to be dynamic and responsive to changing needs and feedback from industry and iwi Māori. We also put all the underlying data which informs these plans online through Te Mata Raraunga, the public-facing website for the Shared Data Platform, at [workforceskills.nz](https://workforceskills.nz).

We moved quickly to begin work on the roadmap of actions in these plans. By the end of June 2023, we had started two major qualifications development projects – in Seafood and Forestry – and have agreed to transform all our entry-level qualifications. We also developed a number of priority micro-credentials and updated several specific qualifications that needed attention.

Our ‘radical simplification’ of our qualifications is informed by the clear messages we heard from industry and iwi Māori – the formal vocational education system is too complex, inflexible, and unresponsive to the diverse needs of different employers, communities, and learners. Our response is set out in A New Approach to Learner Pathways, which drives all our qualifications, standards, and micro-credential development work.

We also overhauled our approach to quality assurance with a greater focus on supporting our vocational education and training providers to deliver higher quality and more responsive programmes. Our focus is on supporting providers to make changes that benefit our learners, industry, and iwi Māori. We set out our approach in External Review of Moderation and Te Whakatōnga (which describes our approach to supporting providers to incorporate te ao Māori perspectives into their programmes).



All our work has been underpinned by our commitment to honouring te Tiriti and fostering improved Māori Crown relations. We gathered what is known about improving outcomes for Māori in vocational education in Whiria te Muka Tangata and have used this to drive many aspects of our work. We entered into a partnership arrangement with the Federation of Māori Authorities (FOMA) and have embedded a Māori Workforce Development Adviser inside the FOMA organisation. This role supports our joint aspirations to improve food and fibre skills outcomes for Māori agribusinesses and Māori landowners.

Having now heard clearly from our industries and iwi Māori what is required, Muka Tangata has started delivering significant change in qualifications, standards, micro-credentials and quality assurance for vocational education in the food and fibre sector.

**Erin Simpson**  
Council Chair

**Jeremy Baker**  
Chief Executive

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# Ahunga Rautaki Strategic Direction

Muka Tangata is the Workforce Development Council (WDC) for the food and fibre sector.

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## Moemoeā Our 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.

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## Ngā otinga i whāia Outcomes we contribute to

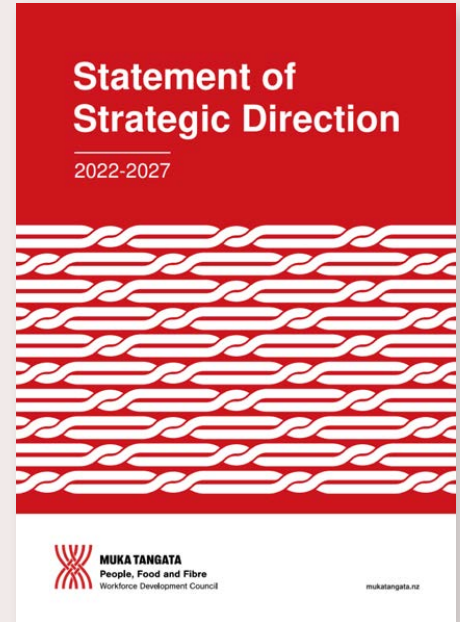
People in our sector have the information and understanding to take action on skill and workforce issues.

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People in our sector have the skills and workforce capability they require to meet shared and diverse needs and aspirations.

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Equitable and quality learning and support are available when, where, and in diverse ways that people require.



Published August 2022

## Statement of Strategic Direction 2022-2027

This Statement sets the direction for our work over the next five years. It describes our overall strategy and objectives, our commitments to our sector, and specifies what we will do across 2022 to 2027 to meet those commitments.



Scan to view:  
**Statement of Strategic  
Direction 2022-2027**

This Statement should be read in conjunction with our Initial Food and Fibre Sector Workforce Development Plan 2022.



Scan to view:  
**Food and Fibre  
Sector WDP 2022**



## Kaupapa Our Purpose

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

## Tikanga 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

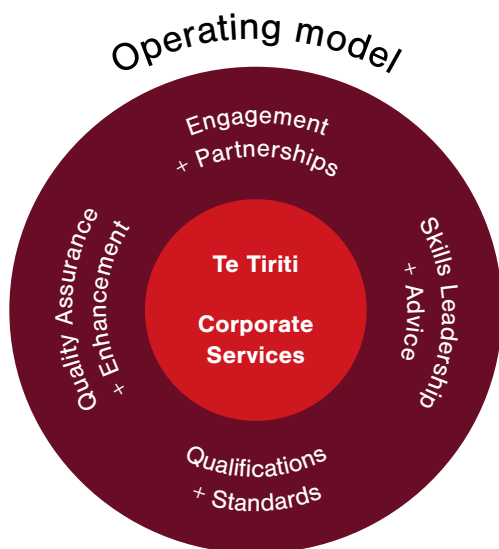
Focus on great outcomes for all.

## Te Whakamana i Te Tiriti o Waitangi me te tautoko te Tūhononga Māori Karauna

### Honouring te Tiriti o Waitangi and supporting Māori Crown Relations

Muka Tangata has a vision for a food and fibre workforce, and education and training system, that enables Māori to flourish across all levels in the industries that make up our sector.

Muka Tangata is passionate about ways in which we can honour te Tiriti o Waitangi and have built that commitment into our Strategic Direction and operating model in a way that guides and underpins all our work. Each of our operational teams include Kaupapa Māori leaders who work within their teams, and with the Manukura, to help keep our work with Māori at the forefront of our thinking. That work this year has been reflected throughout this report.



#### Specific initiatives this year have included:

- Producing Whiria te Muka Tangata<sup>1</sup> – a literature review of recent research featuring Māori learner success, including in Vocational Education and Workplace Learning. This has provided a useful evidence base for wider work within Muka Tangata such as Te Whakatōnga (page 22) - a bespoke approach to deliberately incorporate mātauranga Māori and te ao Māori values into our national quality assurance and moderation activities.
- Working with the Federation of Maori Authorities (FOMA) to appoint a Workforce Development Advisor embedded within FOMA (page 29). This is an exciting position that has been designed to add value to both organisations.
- Working alongside the Ministry for Primary Industries (MPI) on projects supported by MPI as part of their Rautaki mo te Taurikura strategy which outlines specific steps it is taking to provide a focus for Māori as part of its Fit for a Better World roadmap. This approach helps raise awareness of skills and training options for significant food and fibre projects and promotes a more seamless interaction between government and Māori interests.
- Meeting regularly with officials from a wide range of government agencies that support Māori economic development to raise the profile of skills and training to support workforce development.

1. [www.mukatangata.nz/wp-content/uploads/2023/05/Whiria-te-Muka-Tangata-Research-Report-August-2022.pdf](http://www.mukatangata.nz/wp-content/uploads/2023/05/Whiria-te-Muka-Tangata-Research-Report-August-2022.pdf)





# He tiro wawe At a glance

## Our industries workers



**16%**

Identified as Māori in 2020 (Stats NZ)



**6%**

Identified as Pacific peoples in 2020 (Stats NZ)



**36%**

Identified as female in 2020 (Stats NZ)

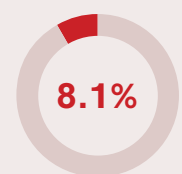
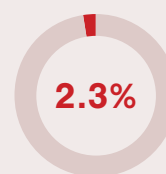
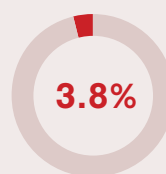
# 287,663

individuals worked in the Muka Tangata industries across 2020, with

# 91,863

of these being self-employed.

## Tangata whaikaha



In June quarter 2022, tangata whaikaha (people with disabilities) made up **3.8%** of the working age population (aged 15-64 years) and **2.3%** of the labour force. Of these, **8.1%** of tangata whaikaha worked in agriculture, forestry, and fishing and mining industries<sup>2</sup>.

2. Statistics New Zealand. (2022). Labour market statistics (disability): June 2022 quarter. Retrieved from [www.stats.govt.nz/information-releases/labour-market-statistics-disability-june-2022-quarter/](http://www.stats.govt.nz/information-releases/labour-market-statistics-disability-june-2022-quarter/)



## Industries we represent



### Poultry, Pigs and other livestock farming

- Poultry farming
- Pig farming
- Other livestock farming



### Nursery, turf and gardening

- Nursery production
- Floriculture production
- Turf growing
- Gardening services



### Sheep, Beef, Deer and Wool farming

- Sheep and Beef farming
- Deer farming
- Shearing Services
- Wool wholesaling



### Apiculture

- Beekeeping



### Veterinary

- Veterinary services



### Dairy farming

- Dairy cattle farming



### Vegetables

- Mushroom growing
- Vegetable growing
- Fruit and vegetable retailing



### Grapes and Wine

- Grape growing
- Wine and other alcoholic beverage manufacturing



### Equine, dogs and racing

- Horse farming
- Horse and dog racing



### Arable

- Rice growing
- Other grain growing
- Cereal grain wholesaling
- Sugar cane growing
- Cotton growing
- Cotton Ginning
- Other crop growing



### Fruit

- Kiwifruit growing
- Berryfruit growing
- Apple and pear growing
- Stone fruit growing
- Citrus fruit growing
- Olive growing
- Other fruit and tree nut growing
- Fruit and vegetable retailing



### Support Services

- Other agriculture and fishing support services
- Landscape construction services
- Other agricultural product wholesaling



### Seafood

- Aquaculture
- Fishing
- Seafood processing
- Fish and seafood wholesaling



### Forestry

- Forestry
- Logging
- Forestry Support Services



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## Tā mātou i rongo ai i ako ai hoki What we've heard and learnt

From our engagement over the last year with industry and analysis of available statistics and reports the following key themes have emerged:

- Skill and labour shortages are endemic and won't be going away.
- The main positive demographic opportunities are Māori and Pacific peoples - but only if they can succeed in the system.
- Vocational education numbers in food and fibre have been dropping.
- Employers, learners and providers find formal vocational education inflexible, complex and hard to use.
- The system doesn't work for those with diverse needs - neither employers, learners, or iwi/hapū Māori.

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## Ā mātou mahi What we're doing

- Simplifying and improving the speed to market of food and fibre qualifications, standards and programmes, page 14.
- Improving the relevance, accessibility and quality of food and fibre qualifications, standards and programmes for industry, Māori, Pacific peoples and disabled people, page 20.
- Ensuring everyone has good and easily accessible information about food and fibre workforce and skill needs, and the actions needed to address these, page 24.
- Working with food and fibre industries, government agencies, whānau, hapū and iwi Māori, and vocational education and training providers to remove other barriers and complexity from the system, page 27.





Photo by: Moana NZ



# Te whakamāmā kia tere ake te puta ki te māketē Simplifying and improving speed to market

We are simplifying and improving the speed to market of food and fibre qualifications, standards and programmes.

## Te arotake me whakawhanake tohu mātauranga Qualification development and reviews

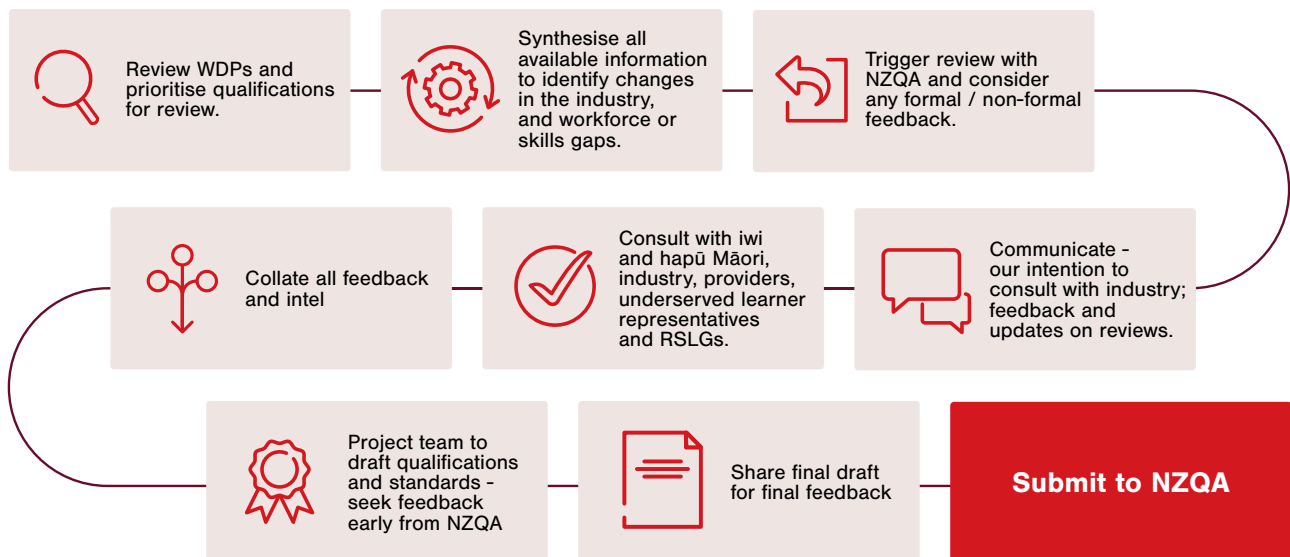
Having a fit for purpose, flexible and future-proof suite of qualifications will ensure ākongā (learners) are equipped with the knowledge, skills and attributes to succeed. Through the work of the Qualifications and Standards team, we will partner with industry, iwi Māori and vocational education providers to review and develop qualifications, standards, micro-credentials and programmes in parallel, so that ākongā can start a year after the review begins.

Previously, the gap between the development of a qualification and the enrolment of learners into a programme leading to the qualification has been up to three years. We believe that in order to maintain the relevance of our qualifications, skill standards and micro-credentials, and for ākongā to be learning what is best practice in our sector, that these timeframes must be substantially reduced.

We believe that our our process will result in the following benefits:

- Parallel development of qualifications, micro-credentials, and skill standards.
- Wider engagement to understand the needs of people not currently engaging with the qualification, with a particular emphasis on underserved learners.
- Intentional engagement with iwi/hapū Māori.
- Intentional inclusion of mātauranga Māori.
- Review schedule determined by workplan development plans (page 22), not qualification anniversary dates.
- Greater emphasis on data, industry intelligence, iwi strategic plans, Regional Skills Leadership Groups (RSLGs) workforce publications, and other sector information to inform content and structure.
- Particular consideration given to increasing learner transferability across the system, by considering inclusion of transferrable and core skills, exit and entry points (e.g. stackable micro-credentials) standardising credit allocations to allow better portability across provider network.

### Qualifications development and review process





## Te Whakaanga ki Ngā Iwi Māori Iwi Māori engagement

Engagement with Māori has been a priority for the Qualifications and Standards team this year as we undertake qualifications reviews and developments in Seafood and Forestry.

Through our kōrero with providers and industry we have seen the urgency and necessity for a te ao Māori influence in our qualifications and standards, thus ensuring they are fit for purpose and cater to all ākonga.

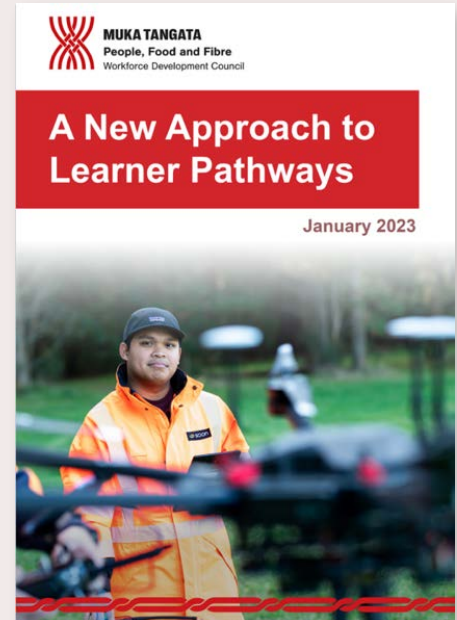
We are beginning to put our vision of developing long-term partnerships with Māori under te Tiriti o Waitangi into action, though we acknowledge that this is a complex relationship that will take time to build. We are still working hard at establishing relationships with iwi, hapū and whānau Māori as well as Māori businesses and Māori providers.

We hope to see these relationships flourish in the upcoming year and beyond.

## A New Approach to Learner Pathways

We have identified how we can simplify and reduce the complexity, and improve the usability and flexibility of qualifications, standards and micro-credentials. We will use these changes to enable the recognition of mātauranga Māori in vocational education.

We have identified three overarching development principles that will underpin, inform, and support our continued work creating and maintaining qualifications, standards, and micro-credentials that are fit-for-purpose, flexible, and high-quality.



Published January 2023

## A New Approach to Learner Pathways

Overarching Principles

- Incorporating mātauranga Māori into learning
- Creation of a food and fibre skills framework
- Design of learning elements in parallel



Scan to view:

**A New Approach to  
Learner Pathways**



Photo by: Moana NZ

## Qualification development and review



### Seafood qual review

Review started April 2023



### Forestry qual review

Review started May 2023

These will result in a fit for purpose, flexible, and future-proof suite of qualifications for the each industry to ensure ākonga are equipped with the knowledge, skills, and attributes to succeed.

We will streamline qualifications and standards creating greater learning opportunities and pathways for ākonga.

## Food and Fibre Framework

A New Approach to Learner Pathways called for the creation of a food and fibre skills framework so that:

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“All qualifications, standards, and micro-credentials within the food and fibre sector [...] work together as a coherent set in both workplace-based and provider-based settings to form a wider and more transferable skills base.”

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“Pathways will become more intelligible and enable greater learner mobility within the sector and beyond.”

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We have developed a framework and will be sharing this with vocational education and training participants (providers, iwi/Māori, industry, ākonga, relevant government agencies) to check if our assumptions are correct that it should contain:

- Industry-specific skills and knowledge – generally sourced from industry practice and/or research. This has traditionally been the focus of vocational qualifications, with an emphasis on current skills.
- Cross-sector skills and knowledge – including areas such as animals, plants, pests and diseases, biodiversity, water, climate and soils. This would likely also include sector mātauranga Māori - how this might be organised is an open question. This area would enable a stronger focus on future skills.
- Sector contextualised general skills and knowledge – particular application of general skills and knowledge relevant to the food and fibre sector. This would enable transferability of skills.
- Workforce and community skills and knowledge – general skills across the workforce and community. Sourced from other WDCs, New Zealand Qualifications Authority (NZQA) and from iwi/hapū Māori. This would enable connections with other sectors.



**Conceptual outline:**

<b>Sources</b>		Dairy	Sheep	Pork	Poultry	Equine	Apiary	Seafood	Veterinary	Support	Sports Turf	Pastures	Arable	Vegetables	Flowers	Wine	Fruit	Forestry			
<i>Industry practice</i> →	<i>Research</i> →																			<b>Industry</b> Skills and knowledge	
<i>Physics + Chemistry</i> →	<i>Physics + Chemistry</i> →	Animals						Pests and Diseases					Plants						<b>Sector</b> Skills and knowledge		
<i>Iwi + Hapū</i> →								Water												Climate	
<i>Industry practice</i> →	<i>Research</i> →	Quad Bikes									AgTech									<b>Sector Contextualised</b> Skills and knowledge	
<i>Other WDCs</i> →	<i>NZQA</i> →	Leadership			Comms			Data			Safety			Risk			<b>Workforce and Community</b> Skills and knowledge				
<i>Iwi + Hapū</i> →		People			Transport			Engineering			Tech			Business							
		Tikanga			Wellbeing			Pacific Languages			Culture			Maths							
		Mātauranga			Te Reo			Literacy			Science										

**Food and Fibre Skills Framework**



## Ngā tohu mātauranga whāiti me ngā paerewa Targeted qualifications, standards and micro-credentials

We are developing qualifications, standards and micro-credentials in priority areas.



### Forestry

Muka Tangata is currently revising the entire Forestry qualification suite. The goal of this project is the development of new qualifications, skill standards and micro-credentials for the Forestry industry from Level 2 to Level 6. The Level 5 Forestry Leadership qualification and micro-credentials are included in this revision. The mahi already completed on this will reduce the development time required for the three leadership micro-credentials.

### Forestry line retrieval standards

We have revised three Forestry line retrieval unit standards<sup>3</sup>, to ensure line retrieval activities are appropriately taught and assessed in Forestry workplace training. Approval for the changes was granted by the NZQA on 19 October 2022. The new versions of the unit standards were published on the NZQA website on 27 October 2022.



### Pet Grooming Skill Standards development

A meeting with Te Pūkenga representatives to clarify unified programme structure was held in June 2023. This has resulted in a proposed micro-credential and skill standard package for delivery in the workplace to be developed. This represents a targeted approach rather than reviewing the complete Animal Care qualification set.

### Diploma in Veterinary Nursing (Level 6)

Muka Tangata recently completed a review of the current version of the New Zealand Diploma in Veterinary Nursing (Level 6) with strands in Companion Animal Veterinary Nursing, and Equine Veterinary Nursing. Wider stakeholder consultation and sign-off was completed in June, followed by submission to NZQA. This will enable appropriate programme development which is underway by Te Pūkenga.

3. [www.mukatangata.nz/forestry-line-retrieval-unit-standards-review/](http://www.mukatangata.nz/forestry-line-retrieval-unit-standards-review/)



### Wool harvesting micro-credentials

A substantial effort was initiated to engage with iwi/Māori in the Wool industry. This will result in a stronger Māori voice throughout the development process and strengthen engagement relationships and work between industry and Muka Tangata.

Subsequently, we will be launching a project in July 2023 to establish steering and working groups and develop micro-credentials. The development of micro-credentials at Level 2 and 3 will support a coherent pathway for the industry.



### Horticulture (Freshwater Farm Plans) micro-credentials

Muka Tangata, in collaboration with Horticulture New Zealand, has been working with an industry advisory group to identify the training needs for implementation of new Freshwater Farm Plan requirements. A draft of a micro-credential and skill standard package has been sent to the working group for comment.



### Agriculture (Fertiliser Application (Groundspreading)) micro-credential

Following engagement with industry in collaboration with Hanga-Aro-Rau, a micro-credential is under development. A working group has been established and content mapping has been completed. This micro-credential will provide an opportunity for formal recognition of skills that are crucial to our agriculture industries, but which are currently unrecognised on the New Zealand Qualifications and Credentials Framework (NZQCF). The micro-credential will be submitted to NZQA in August 2023.



## Kia whaihua ake, kia māmā ake te whai, kia kounga ake Improving relevance, accessibility and quality

We ensure the vocational education and training system supports diverse needs and ensure equitable outcomes so that they can flourish in the food and fibre sector.

The Quality Assurance and Enhancement team provide leadership on innovative approaches to quality assurance for the food and fibre sector so our industry partners have confidence in the quality of programmes and learning delivered and assessed by providers in our sector.

Our role is to develop a National External Quality Assurance and Moderation Plan, systems and ways of working that support providers in their mahi. To enable this, we are building strong relationships with providers, conducting site visits for moderation purposes, endorsing programmes, undertaking pre-assessment of assessment materials and post assessment moderation of provider assessment judgements.

### Our Values

We have four te ao Māori values that underpin our mahi and work to ensure long-lasting relationships with industry and providers that emphasise connections and learner outcomes, specifically Māori learners:

- **Whanaungatanga** – an emphasis on building relationships first.
- **Whakapono** – having a reciprocal high trust model.
- **Whakapakari** – a ‘side by side’ approach to improving and upskilling best practice.
- **Whakanui** – acknowledging and celebrating stories of success and best practice.





## He huarahi hou hei whakaū i te kounga A new approach to quality assurance

Muka Tangata wants ākonga to flourish in the food and fibre sector, and for employers and industry to access workers with the skills they need. By celebrating and sharing provider good practice and excellent learner outcomes the whole sector will be successful.

Throughout 2022-23, we have worked to find out how we can best work with providers and develop fit-for-purpose quality systems.

We have heard that providers see value in moderation that supports them to improve programmes. Industry have also told us of the value they place on external moderation to ensure that education and training is robust, and that moderation improves provider materials and practices.

### External Moderation Review and Te Whakatōnga

Our two research reports provided us with recommendations which we have incorporated into our quality assurance and moderation activities for 2023 and signal the way we plan to move forward.

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

We saw an opportunity to review and improve moderation practices and processes to positively impact the outcomes of ākonga and meet the needs of the food and fibre sector.

The review was to confirm the value of external moderation with partners, explore opportunities for improvement, identify opportunities to be better connected with Māori and te Tiriti o Waitangi through moderation, and research best practice and innovation allowing for flexibility with the evolving vocational education and training environment.



Published February 2023

## External Moderation Review

### Recommendations

- Improve Māori participation – support and provide guidance to employers and providers to provide equity and develop programmes to increase ākonga Māori success.
- Upskill partners through education – provide professional development opportunities.
- Strengthen consistency – collaborate with other WDCs and support moderators and assessors.
- Collaborate for success – continue to build genuine relationships with providers and industry.



Scan to view:  
**External Moderation Review**

Te Whakatōnga outlines, identifies and recommends a bespoke approach to deliberately incorporate mātauranga Māori and te ao Māori values into our mahi. The report brings together research evidence and practical examples of te ao and mātauranga Māori in quality assurance and describes successful models of these being used in practice.

By focusing our moderation increasingly at the programme level, we are able to holistically quality assure providers and have conversations around support for all learners but particularly Māori, Pacific peoples and other previously underserved learners.

We support the achievements of ākongā Māori by explicitly incorporating practices which put a focus on te ao Māori and our commitment to te Tiriti o Waitangi.

Several ways we are achieving this are:

- Incorporating Aromatawai and the Principles of Assessment (NZQA) into our moderation reports to enable Māori learners to be assessed in a context that reflects their world view.
- Focusing specifically on the achievement of ākongā Māori by requesting samples from ākongā Māori to best understand the challenges, barriers and trends.
- Facilitating a series of mātauranga Māori workshops for providers to increase their understanding of mātauranga Māori, te ao Māori and responsive approaches to ākongā Māori achievement.
- By working alongside providers to support them in meeting the te ao Māori programme endorsement considerations.
- Up-skilling our partners. We have also developed a te ao Māori professional development plan to enhance our own understanding, practices and capabilities.
- Created a repository on our website of successful Māori-centric practices and models.



Published February 2023

## Te Whakatōnga

Key recommendations:

- Take a te ao Māori approach to quality assurance – develop a kaupapa Māori value-based approach to quality assurance and activities by the Quality Assurance and Enhancement team.
- Have Māori as a moderation focus area – to better understand trends, outcomes and challenges and provide advice and assistance to address them.
- Champion successful models which have proven successful for Māori and encourage providers to employ them.
- Enable mātauranga Māori through professional development – both internally and externally.



Scan to view:  
**Te Whakatōnga**

## Te whakamana whakaakoranga me tōna kounga

### Programme endorsement and quality

From June 2022, the WDCs were legislated to endorse new and significantly changed current programmes leading to a qualification on the New Zealand Qualifications Framework. This function has six considerations as a focus to ensure that programmes are high-quality, equitable and barrier-free:

- Programme content
- Equity for learners
- Programme engagement and consultation
- Te ao Māori
- Pacific languages and ākonga
- Tangata whaikaha.

## Te mahitahi me ngā kaituku akoranga

### Working alongside providers

As part of our provider engagement and whanaungatanga in 2022 we conducted face-to-face workshops and three webinars across the motu. These sessions provided professional development on assessment, mātauranga Māori and further described programme endorsement and moderation. Providers told us that these workshops were very valuable for them, in particular helping them to understand the functions of Muka Tangata and what mātauranga Māori looks like in a vocational education context.

We regularly connect with individual providers but also support provider groups in what was and continues to be a challenging environment for providers. Groups such as Independent Tertiary Educators NZ and another group of non-aligned private training establishments have quarterly online hui with our team.

We are building strong relationships with kaupapa Māori providers, working cross-WDC through the Māori kaimahi network in a united approach. During 2023, we have been holding a series of online professional development workshops for schools and providers that deliver and assess food and fibre unit standards.





## He mōhiohio pai e wātea ana ki te tokomaha Good and easily accessible information

We are ensuring that everyone in our sector has good and accessible information about food and fibre workforce and skill needs, and we are supporting actions to address these.

### Te Mata Raraunga Shared Data Platform

[workforceskills.nz](https://workforceskills.nz)

We have developed an online shared data platform, with our fellow WDCs, so that our industries, providers, and other partners are all using the same information.

In November 2022, we completed version 1, bringing together data from the Tertiary Education Commission (TEC), NZQA and Stats NZ in a clear and coherent way, providing access to consistent and accurate data on vocational education and training.

In June 2023, we delivered Te Mata Raraunga, the public facing site, building on the data sharing and collation tools available internally, to provide greater access to key datasets across the vocational education ecosystem, including to Māori to support Māori data sovereignty principles.

This is an initial site that improve and evolve over time. Te Mata Raraunga can become a key tool for the collaborative work of WDCs, RSLGs and other participants in the vocational education ecosystem - including industry; iwi, hapū and whānau Māori; employers; vocational education and training providers; and government agencies - all working together for ākongā.

#### What Te Mata Raraunga does:

- Te Mata Raraunga enables a single point of access to data from multiple sources across the employment and vocational education ecosystem of Aotearoa.
- Datasets available on the platform are reliable, current, clean, consistent, and regularly updated.
- Kaimahi working within the WDCs, RSLGs and Centres of Vocational Excellence can use the platform to interrogate and interpret industry and training data to better forecast workforce development and training needs.
- Other users such as iwi, Māori and Pacific organisations will be able to use the platform to conduct their own analysis.
- Where users do not have the technical resources or skills in-house to conduct data analysis, Te Mata Raraunga provides insights that are based on common queries. These supplementary insights are prepared by kaimahi who have the expertise and knowledge of the education system.

### Ā te Ohu Mahi mahere whakawhanake Workforce development plans

[mukatangata.workforceskills.nz](https://mukatangata.workforceskills.nz)

In April 2023, we put our 14 industry-specific workforce development plans online identifying key statistics, what challenges and opportunities exist, and what we are doing to support our industries. These have been developed in collaboration with industry, iwi and providers, and address opportunities which arose from our engagement, research and analysis. They are a starting point for us to engage more deeply with industry to refine key industry opportunities and roadmaps. The roadmaps outline actions we will take to address workforce and learner opportunities and challenges that fall within the vocational education and training space.

### Cross-cutting actions for the whole food and fibre sector:

- Explore and support appropriate delivery models.
- Support the use of more flexible assessment methods.
- Support ākonga to succeed.
- Improve the recognition of existing skills so that ākonga are not repeating unnecessary training.
- Explore how vocational education and training can evolve to meet a changing work environment.
- Support industry efforts to address mental health and well-being.



The beauty of the plans being online is that we can hear about and consider new information and update and enhance the plans. These plans will continue to evolve over time, and we welcome all feedback to improve the information, and explore where we should go next. These plans are a fundamental part of our research process and inform our advice to government.

### Māori Workforce Development Plan

This is a major piece of work for 2023, and we have begun work on a Māori Workforce Development Plan. Through this plan, we will be able to focus more intently on success for Māori - iwi, hapū, whānau, ākonga Workforce Development Plan and workers, and businesses.

Looking at the whole food and fibre sector, the Māori plan will focus on the opportunities for Māori in the sector.

### Other community-focused workforce development plans

Based on our approach for developing the Māori WDP and what we learn, we will build on this to develop plans for other communities, including for Pacific peoples and tāngata whaikaha.

## Tohutohu ki te Te Amorangi Mātauranga Matua Advice to Tertiary Education Commission

We provided investment advice to the Tertiary Education Commission (TEC) in December 2022 and April 2023. Through our industry workforce development plans, we seek to understand the skills needs that are required to fulfil workforce needs. This is supported by engagement with industry, as well as a variety of research and analysis. It includes keeping up to date with the latest statistical trends and data for industry, workforce and ākonga. This information informs our advice to TEC on investment in vocational education and training in the food and fibre sector, and considers qualifications (including micro-credentials), delivery, and provision. Our December 2022 advice was theme level advice, giving high-level investment considerations for plan guidance for providers. Our April 2023 advice set out our expectations of how we want the provider sector to work with us; provided our pan-sector advice, which built on the 'theme' advice; and detailed our specific investment advice for our 14 industry groupings that make up the food and fibre sector.







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## Te whakakore aukati, te whakamāmā hoki Removing barriers and complexity

We are working with food and fibre industries, government agencies, whānau, hapū and iwi Māori, and vocational education and training providers to remove barriers and complexity from the system.

### Ngā Whakahoatanga Engagement and Partnerships

The Engagement and Partnerships team seeks out the successes, challenges and opportunities of those in the sector - industry, employers and ākonga/ employees, and those wanting to enter the sector – from their perspective. We do that first by talking to people in both structured and informal settings. We find out what matters to people and what they need.



## Engagement activities

This year we have focused on connecting with people across the food and fibre sector with an emphasis on getting a balanced picture across each industry so that our workforce development plans reflect the whole of the industry.

### Kai and kōrero

Between April and June 2023, nine hui were held across Te Ika a Maui (North Island) specifically targeted at Māori trustees and Māori owners of dairy farms. We partnered with DairyNZ, Dairy Training Ltd Fonterra, Te Pūkenga | Primary ITO and Hanga-Aro-Rau to talk with participants about what they need from our organisations and to hear their concerns and goals for their iwi, whānau and their rangatahi. We heard the real challenges that whānau Māori are facing in accessing training based in the local community and that recognises the existing skills and knowledge that rangatahi (and others) already have. This information is invaluable in helping us understand what the vocational education system needs to do better and differently to meet the needs of Māori both in Dairy and across the wider sector.

### Wool

We have worked with key parties in the Wool industry to construct a sustainable vocational wool harvesting solution. In partnership with Wool Impact, the new Strong Wool industry membership association, we have been working with shearing industry leaders.

We spoke at the New Zealand Shearing Contractors Association conference in May 2023 and received a great reception for this approach from those at the conference, with one industry member saying...

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“this is the most positive thing I’ve heard in this area for some time”.

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### Maungatapu Blueberries

Maungatapu Blueberries generously hosted us on their farm in September 2022, which sits under the Ngāti Haua Iwi Trust. This whānau-owned company walked the team through their model for training and production which embraced the needs of all staff, including caring for oranga (welfare) and wairua (spirit, soul), and showed us their innovative approach to problem-solving which drew on knowledge about land and water from their inspirational kaumatua who had the vision for the enterprise.

The owners were looking for training opportunities that were fit for purpose for their whānau-based approach. We assisted the Trust with exploring options with other training providers and we met with Te Pūkenga | Primary ITO and Maungatapu to explore a training programme that would meet their needs.







## **Te Whakarite Mahere Whakawhanake Implementing workforce development roadmaps**

The Engagement and Partnerships team leads engagement for Muka Tangata to make sure that the work we do reflects real needs for our sector.

We will connect with our industries (employers, employees, land owners, trustees, iwi and whānau, rangatahi) to coordinate the workforce roadmaps.

We have developed these plans as a starting point and will continue to grow them with industry input. We expect the information in the plans will change in response to engagement with industry, iwi and hapū Māori, and Māori business.

## **Tā FOMA Kaitohutohu Ohu Mahi Māori FOMA Māori Workforce Advisor**

This year we were pleased to be able to embed a Māori Workforce Development Advisor within the Federation of Māori Authorities (FOMA), based out of their Tauranga offices. We are delighted to have been able to create this role in partnership with FOMA to ensure we have a better understanding of the skills and workforce needs of Māori agribusinesses.

This Advisor has worked with the Māori agribusinesses that are FOMA members to understand their skill and workforce needs. These have been fed into the 14 industry workforce development plans, and will be a key input into our Māori food and fibre Workforce Development Plan. As we have already heard, a key focus for many Māori agribusinesses is growing their rangatahi to take on roles within their organisations, both at the front line, but increasingly in leadership and managerial positions.



## Te mahitahi Collaboration

Muka Tangata works collaboratively with providers, other WDCs, NZQA and other relevant regulatory bodies to unify the vocational education system to ensure Aotearoa New Zealand's workforce is fit for purpose.

### Te mahitahi me te Pokapū Hiranga Ahungamahi Collaboration with the Food and Fibre Centre of Vocational Excellence

We are part of most Food and Fibre Centre of Vocational Excellence (FFCoVE) projects. FFCoVE focuses on research and building a shared understanding of vocational educational excellence and success in food and fibre.

#### Projects

- Residential and Group Training Project – to examine group and residential training in Aotearoa.
- Non-formal and Informal Learning in the food and fibre sector – to explore how informal and non-formal learning can be more easily, appropriately and consistently recognised by the formal setting, and to inform the design of a protocol for recognition.
- Forestry Trainer and Assessor research project - focused on attraction and retention of training and assessing kaimahi.
- Training and Career Framework for the food and fibre sector – to design and develop a training and career framework, and develop project plans for pilots that are scalable for the wider sector.
- Food and Fibre Leadership System Project - to design and adopt a food and fibre leadership framework with supporting system(s), which would provide a set of success criteria that other projects would use to meet the current and future needs of New Zealand's food and fibre sector.
- Pathways, Pride, And Possibilities: Food And Fibre Apprenticeships In Aotearoa.



Scan for more information:  
**Food and Fibre Centre of  
Vocational Excellence projects**



## **Te mahitahi i te Rāngai Mātauranga Ahungamahi Collaboration in the Vocational Education Sector**

### **Engagement with Te Pūkenga**

Muka Tangata had been engaged with the Te Pūkenga Academic Delivery and Innovation team until that team was disbanded at the end of 2022. Connections with senior leaders remain and we are now connected with the newly established Te Pūkenga Ako Director Food and Fibre Sector.

Teams from Muka Tangata connect with Te Pūkenga Primary Industries programme unification and transformation steering and working groups. This group oversees the progress of the Primary Industries programme developments at Te Pūkenga and maintains and develops 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.

The Muka Tangata leadership team connect regularly and specifically with Te Pūkenga | Primary ITO and Te Pūkenga | Competenz.

### **Engagement with Private Training Establishments and schools**

Muka Tangata teams connect with providers and schools on a regular basis to engage and partner with, as part of qualification development, and through professional development workshops, moderation and programme endorsement functions.

Muka Tangata has a regular hui with Independent Tertiary Education New Zealand and Private Training Establishments that deliver programmes in the food and fibre sector.

Muka Tangata has a growing relationship with the Horticulture and Agriculture Teachers Association of New Zealand.

### **Food and Fibre Capability Forum**

Muka Tangata has provided the secretariat to facilitate and support the Food and Fibre Capability Forum since early 2022. The forum brings together the network of organisations and individuals involved in capability building in the food and fibre sector. We manage the membership, and we have a regular attendance of around 70 people at quarterly forums. This group has a membership with a focus on building capability in the food and fibre sector and presenters have come from Te Pūkenga, MPI, FFCoVE, and others in the vocational education and training sector.



## Te mahitahi puta noa i ngā Ohu Ahumahi Collaboration across Ohu Ahumahi

Muka Tangata Council and kaimahi are conscious that collaboration across Ohu Ahumahi (the collective of the six WDCs) is vital to the success of all WDCs. Each of our teams connect regularly with our colleagues in the other WDCs to support individual and collective business and project mahi.

**Te Rōpū Kaitakawaenga** is a collective of Māori engagement leads and managers that work together on behalf of all WDCs to coordinate engagement with iwi and hapū throughout Aotearoa. The group has since engaged with Whakatōhea, Ngāi Tahu, Ngāti Whātua, Ngāti Pūkenga and more recently with Ngāti Toa. We recognise the many calls on iwi to engage and by working collaboratively Ohu Ahumahi can meet kanohi ki te kanohi and hear from iwi then work ‘behind the scenes’ to develop solutions that will work for iwi.

### Reform of Vocational Education design authority

The Muka Tangata Chief Executive represented all WDCs on the Reform of Vocational Education (RoVE) Design Authority in 2022-23. A strong focus on improving the clarity of RoVE outcomes, and the contribution of WDCs to those outcomes.

### Ohu Ahumahi Collaboration Systems

Muka Tangata invested in a contractor to support the building all of Ohu Ahumahi collaboration systems, including clear plans and terms of reference for cross-WDC groups in engagement, strategy and insights, qualifications, quality assurance, and corporate services. This contractor also supported WDC reporting on RoVE outcomes to the RoVE Design Authority.

### Data

We worked with Scarlatti to provide updateable information on workforce size, composition, and mobility for all six WDCs. This work also included upskilling and introduction for staff in the use of the Integrated Data Infrastructure.



The dashboard outputs from this work are available here:

**Scarlatti dashboards**  
**- Sweet Analytics**

We started working with the team at the New Zealand Work Research Institute to look into the longer-term labour market outcomes of completing relevant qualifications. This work is being done on behalf of all WDCs and will provide useful insights into the relationship between relevancy of qualification and level of qualification on a range of labour market outcomes. As part of this work, staff at the WDCs will be supported to complete a project looking at the long-term outcomes and trajectories of those who do not complete qualifications. Based on decisions in the next financial year, this work may be extended to consider wellbeing outcomes also.





# Muka Tangata

## Our people

Our kaimahi over the last year has increased to 53 people. We are spread across Aotearoa working in regional and central locations.

Our four functional teams (Engagement and Partnerships, Skills Leadership and Advice, Qualifications and Standards, Quality Assurance and Enhancement) are supported by two core teams (Manukura and Corporate Services).

We have kaupapa Māori staff positions in every team, who gain mana from a formal network led by our Manukura. This network strengthens our ability to ensure Māori needs and aspirations are embedded in all our work.

Ngā Rourou o Muka Tangata are our cross-functional teams organised around each of our 14 industries, supporting all of our work. Staff from each of the four operational teams and te Ohu Kaupapa Māori make up each Rourou. This approach allows each team to support our industries in a structured way, to meet Muka Tangata activities and functions.

### Kaimahi

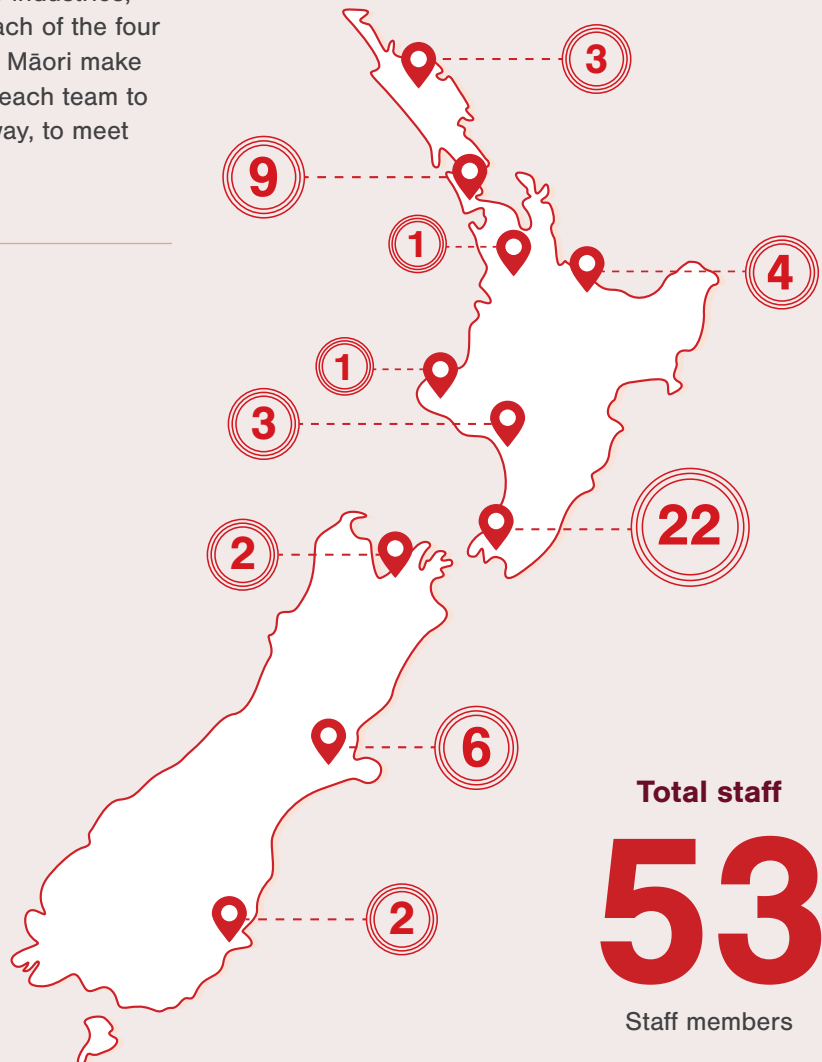


**38**  
Female



**15**  
Males

### Location by region

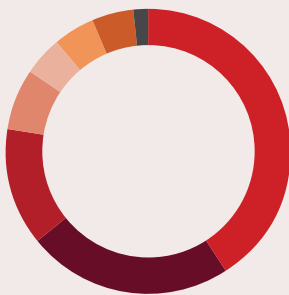


Total staff

**53**

Staff members

### Ethnicity



- 53% NZ European
- 30% Māori
- 17% European
- 9% Pacific peoples
- 6% North American
- 6% Asian
- 6% Indian
- 2% African

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## Te Whakahaerenga o Muka Tangata Governance and Accountability

### Te Kaunihera Our Council



**Erin Simpson** Chair (Taranaki, Te Atiawa)

Erin has grassroots understanding of Horticulture and vocational education and is passionate about ensuring skills and training today are agile, adaptable, and fit for purpose and that there is a space for every member of society to see a pathway of learning that suits them, their culture and beliefs. His governance roles include public and private organisations, and he is a chartered member of the Institute of Directors.



**Kevin Ihaka** Deputy Chair (Ngāti Kahungungu)

Kevin is the founder and director of the Forest Protection Services group of companies (FPS Forestry, FPS Forest Protection Services, FPS Geospatial). 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 Chief People, Safety and Reputation Officer for Pāmu (Landcorp Farming). 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 General Manager Seafood Standards and Market Access at Seafood New Zealand. She is chair of the Seafood Standards Council and the Seafood Industry Partnership Group, and a member of the Food and Fibre Capability Leaders Group and Forum. She was a member of the interim Establishment Board for the Primary Industries WDC.



### **Chris Flat**

Chris is the National Secretary of the NZ Dairy Workers Union – Te Runanga Wai U (DWU) and is also a director of UniMed Ltd 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). Chris was a member of the interim Establishment Board for Primary Industries WDC, deputy chair of Primary ITO, and director of NZITO.



### **Cheyene Wilson** (Ngāi Tūhoe, Ngāti Awa)

Cheyenne is the Founder and Managing Director of Te Kaharangi Hono, a specialist Māori agribusiness and whenua Māori consulting firm.

Cheyenne grew up in rural Southland, has a deep technical knowledge of farm systems and recently graduated from Lincoln University with a Bachelor of Environment and Society. She is a trustee for the charity Meat the Need, and a governance group member for Our Land and Water National Science Challenge.



### **Dan Epeha-Netana** (Ngāti Tūwharetoa)

Dan brought the voice of union workers to the Council. 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 resigned from Muka Tangata in September 2022 with our thanks and appreciation.



### **Geoff Taylor** Dairy

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, beef and deer farming for over three decades. 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, Chair of the Wairarapa Primary Skills Advisory Group and a member of the Primary ITO | Te Pūkenga Industry Partnership Group and Wairarapa Skills Leadership Group.



### **Renee Rooney**

Renee's governance and leadership experience spans education, the primary sector and community. Through various roles, she has demonstrated her commitment to supporting development in the West Coast region, and to the food and fibre sector of Aotearoa.

Renee is currently Chair of Development West Coast. Previous governance roles include Tai Poutini Polytechnic | Te Pūkenga, Federated Farmers NZ National Dairy Executive, school board of trustees, and advisory and working groups. Renee is a West Coast dairy farmer.



### **Turi Ngatai MNZM (Ngāi te Rangī, Ngāti Ranginui)**

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. Other governance roles include Mana Whakahaere Council of Te Wananga o Aotearoa, Interim Chair of Hanga-Aro-Rau Advisory Stakeholder Group and member of Kahu Matai, Advisory Board to Worksafe NZ (representing Iwi Chairs).



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

Warwick is the Deputy Director General Māori Engagement and Partnerships, Ministry for Primary Industries. Warwick is also a Director of Centre Port, Riverlock Group, Hamilton Riverview Hotels and he is a member of Fonterra's Cooperative Relations Committee. His previous Directorships include Ngāi Tahu Farming, Ngāi Tahu Seafood, Koura and Ngāmotu Hotels.



**Winifred (Wini) Geddes**  
(Ngāti Awa, Ngatai ki Tōrero, Ngāpuhi)

Wini is a director of Tāne Mahuta Aotearoa NZ, a whānau-owned company envisioned to train, qualify and employ rangatahi to work on their own whenua. She has held governance positions including two WDCs.

Wini's term with Muka Tangata ended in April 2023 and leaves with our thanks and appreciation.

Name (Role)	Sub-Committee	Term ends	Council fee	Meetings attended
<b>Erin Simpson (Chair)</b>		10 December 2025	\$60,000.00	6/6
<b>Kevin Ihaka (Deputy Chair)</b>	Te Rōpū	10 December 2024	\$37,169.66	5/6
<b>Bernadette Kelly</b>	Te Rōpū Chair	10 December 2025	\$33,000.00	5/6
<b>Cathy Webb</b>	Te Rōpū	10 June 2024	\$30,000.00	5/6
<b>Cheyenne Wilson</b>		10 March 2026	\$5,000.00	1/6
<b>Chris Flatt</b>	Finance, Audit and Risk Committee	10 June 2025	\$30,000.00	5/6
<b>Dan Epiha-Netana</b>	Te Rōpū	Resigned 31 September 2022	\$7,500.00	1/6
<b>Geoff Taylor</b>	Finance, Audit and Risk Committee	10 June 2024	\$30,000.00	6/6
<b>Iani Nemani</b>	Finance, Audit and Risk Committee	*	\$30,000.00	6/6
<b>Paul Crick</b>	Te Rōpū	10 December 2024	\$30,000.00	6/6
<b>Renee Rooney</b>		10 March 2026	\$7,500.00	1/6
<b>Turi Ngātai</b>		10 June 2025	\$30,000.00	6/6
<b>Warwick Tuwhare-George</b>	Finance, Audit and Risk Committee	10 December 2024	\$30,000.00	6/6
<b>Winifred Geddes</b>		April 2023	\$25,000.00	5/6

All Council members were reappointed by the Minister of Education Hon. Jan Tinetti on 14 April 2023.

\*Iani's term will be reviewed late 2023.





## Hanganga kaitiakitanga me ngā komiti whāiti Governance Structure and Council Committees

The Council have established two sub-committees Te Rōpū hei Tiaki Tangata and the Financial, 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, representing a wide range of interested stakeholders including union and industry representatives, provide invaluable oversight, direction and governance over matters including, our financial reporting, 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.

## Kawenga ā-Ture Statutory Role

Muka Tangata has several additional functions to other WDCs, set out in its Order in Council:

### Promotion of opportunities for all

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

We have ensured we are meeting these responsibilities through our 14 industry workforce development plans, with a strong focus on better learning outcomes for all ākonga identified across these plans. In 2023-24 we will be developing both Māori and Pacific cross-sector workforce development plans for food and fibre, bringing together actions that cross industry boundaries. On the basis of our industry feedback, we have identified mental health and wellbeing as the priority area of focus for disabilities in our sector, and we are taking action on this in our WDP Roadmap actions.



We have focused on quality learning outcomes for all ākonga in our quality assurance and enhancement activities, supporting vocational education providers to deliver better learning experiences and outcomes. Our programme endorsement function has focused on these issues specifically, and our practical workshops for providers have supported this area directly.

We have incorporated a focus on quality learning outcomes for all in our design approach for qualifications, standards, and micro-credentials, as described in A New Approach to Learner Pathways.

### 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.

We have advocated and promoted policy change on a number of key issues identified by our industries, including eligibility of migrant workers for formal vocational education and training funding, access by recognised seasonal employers (RSE) workers to quality training opportunities and recognition of that training, alignment of vocational education pathways and tertiary careers. We have carried out a review of the career system as it pertains to the food and fibre sector to identify how best we can add value to this busy area.

### 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.

Through both our 14 industry workforce development plans, and other tools such as Te Mata Raraunga, we have provided information and advice to the whole education and training system on skill and workforce issues.

We have collaborated with the Food and Fibre CoVE on numerous projects to advance quality vocational education and training for our sector.

As part of A New Approach to Learner Pathways we have begun the development of a Food and Fibre Skills Framework which aims to encompass all forms of skill development (formal and non-formal) that is occurring in the food and fibre sector and enable all participants to collaborate and create coherent pathways for employers, employees, and ākonga across the range of offerings for the sector.

### Commercial work

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

On behalf of all WDCs, RSLGs and other vocational education ecosystem participants – including government agencies, vocational education and training providers, sectors and industries, and iwi Māori – Muka Tangata took on the responsibility for developing and delivering the Shared Data Platform (SDP), and the public-facing website for this data, Te Mata Raraunga.

Initial development of the SDP and Te Mata Raraunga was funded by the TEC through a COVID-19 Recovery Fund project. Muka Tangata was able to deliver the SDP and Te Mata Raraunga on time and within budget. The other five WDCs have agreed to provide funding for ongoing development and maintenance of the SDP and Te Mata Raraunga. Muka Tangata will be seeking additional partners for the SDP in 2023-24, so that we can continue to expand its usefulness to the full range of VET ecosystem participants.





Photo by: Moana NZ

# Anga Whakamua

## Next Steps

Deliverable for 2023-2024	
<b>D1. Workforce Development Plans and Leadership</b>	<b>Rolling programme of industry WDPs commences</b>
	<b>Priority population group (Māori workforce)</b>
	<b>Cross-cutting focus areas to be selected in consultation with sector</b>
<p>We will continue to update the content and actions of our WDPs based on ongoing feedback from our partners through Ngā Rourou.</p> <p>We will develop a Māori food and fibre WDP in 2023-24, building on the discussions we have had to build our WDP platform. We will scope out a Pacific peoples' food and fibre workforce development plan in 2023-24.</p> <p>We will work with our industries, iwi and hapū Māori, government agencies and the vocational education sector to address the six cross-cutting issues that have been identified in our WDPs.</p>	
<b>D2. Qualifications, standards and micro-credentials</b>	<b>Innovative portfolio of qualifications that meet shared and diverse sector needs</b>
	<b>Develop priority new skills standards, and update priority unit standards to skills standards</b>
	<b>Innovative micro-credential design</b>
<p>We will be implementing our New Approach to Learner Pathways through all of our qualifications and standards work in 2023-24. We will also carry out targeted qualification development where urgently required.</p> <p>We will develop priority skill standards as identified in our qualifications suite reviews, and develop additional priority skill standards where they are urgently needed.</p> <p>We will develop micro-credentials where they are identified as priorities within WDPs, and will engage with providers developing micro-credentials in our coverage.</p>	
<b>D3. Advice, action and assurance</b>	<ul style="list-style-type: none"> <li>• <b>Alignment of funding, programmes and delivery</b></li> <li>• <b>Advice to other government agencies</b></li> </ul>
	<b>Work with industry, providers, iwi Māori and government agencies to implement Workforce Development Plans</b>
	<b>Implementation of a National Quality Assurance Plan incorporating continuous improvements</b>
<p>Working with our industries and iwi and hapū Māori, we will develop advice to TEC for investment funding in 2025 by November 2023.</p> <p>We will specifically focus on supporting government agencies on Māori food and fibre workforce and skills issues.</p> <p>We will support a Māori Workforce Advisor embedded within FOMA, who will support implementing our actions for Māori agribusinesses.</p> <p>We will work with the Food and Fibre Centre of Vocational Excellence to develop and implement projects that improve vocational excellence in our sector.</p> <p>We will implement the findings of our External Review of Moderation and our Te Whākatonga reports into our new approach to quality assurance.</p>	



## Whāinga Mahi 2022-23

### 2022-2023 deliverables

Delivery Area	2022-23 Deliverables	Objectives
<b>D1. Workforce Development Plans (WDPs) and Leadership</b>	D1.1 Foundational industry Workforce Development Plans (WDPs)	Sector, industries, and whānau, hapū, iwi workforce aspirations are addressed
	D1.2 Population segmentation - overview and priority issues identified	Workforce opportunities are advanced for all priority groups
	D1.3 Pilot of initial cross-cutting issue focus analysis	Sector challenges and opportunities are addressed
<b>D2. Qualifications, Standards and Micro-credentials</b>	D2.1 Design a sector learning pathways framework New approach to qualification design	Qualifications support the skills and workforce capability aspirations of learners, industry, and hapū and iwi Māori groups
	D2.2 Design new approach to skill standards; some priority new skills standards developed	Workforce capability, resilience and mobility are supported by high quality skill standards
	D2.3 Design priority micro-credentials	Micro-credentials and other forms of recognition that enable lifelong and transferability of skills
<b>D3. Advice, Action and Assurance</b>	D3.1 Comprehensive investment advice to TEC	Investment and mix of provision are aligned to the needs of our industries, learners, and hapū and iwi Māori groups
	D3.2 Work with industry, providers, iwi Māori and government agencies to implement Workforce Development Plans	Programmes and learning opportunities support flexible lifelong learning and skill development, and support successful entry and careers within the sector
	D3.3 Implementation of a National Quality Assurance Plan with recommendations from the 2022 review incorporated	Industries, ākonga, and whānau are provided with assurance that programmes and delivery support their aspirations and skill needs

**Honouring te Tiriti o Waitangi** underpins everything we do – how we engage, how we work, and how we ensure te ao Māori values are central to how the ecosystem operates.

What does success look like?	2021-22 achievements	2022-23 achievements	Intended impact
Māori flourish in the food and fibre sector – as owners, leaders, and workers.	An operating model and workplace culture which supports and encourages all staff to contribute to our commitment to honouring te Tiriti o Waitangi.	Our 14 industry-specific workforce development plans (WDPs) reflect what we've heard and learnt through our engagement with Māori industry leaders. This knowledge will inform our Māori WDP. We have introduced a new approach to quality assurance, and learner pathways that incorporate mātauranga Māori and kaupapa Māori approaches.	Mātauranga Māori and kaupapa Māori approaches drive success in education, training and qualifications.

# Tauākī Whakatutukitanga

## Statement of Service Performance 2022-23

Muka Tangata, the People, Food and Fibre Workforce Development Council, 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.

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.

Kaupapa (purpose): Provide skills leadership, advice, qualifications, standards, quality assurance and enhancement that enable the achievement of our vision.

Our core functions directly influence our deliverables for the year:

- Providing skills and workforce leadership.
- Develop and maintain qualifications and standards.
- Provide quality assurance, advice and representation.



Delivery Area	2022-23 Deliverables	Milestones	Intended impact	What we achieved 2022-23
<b>D1. Workforce Development Plans and Leadership</b>				
<b>D1.1</b>	Foundational industry WDPs are grounded in high quality evidence and analysis.	14 industry-specific WDPs published of high-quality qualitative and quantitative data analysis, demonstrating that regional insights, industry views and te Tiriti partner perspectives have been considered. Support and endorsement from the sector that the WDPs are grounded in evidence-based data and reflect their needs and aspirations. Plans identify priority groups and pan sector strategic cross-cutting issues.	Muka Tangata is the voice of the food and fibre sector within the vocational education and training system. WDPs are a key mechanism for amplifying that voice. We use them to guide our advice on food and fibre training funding to the Tertiary Education Commission (TEC), as well as drive the development of food and fibre qualifications, standards, and micro-credentials.	<p>Published 14 industry specific WDPs for the 14 industries that Muka Tangata represents, based on engagement with industry, backed by data, research, and analysis: <a href="https://mukatangata.workforceskills.nz">mukatangata.workforceskills.nz</a></p> <p>The plans capture key workforce and training information about each sector, identify the workforce and skills issues facing the sector, and lay out the roadmap of actions that Muka Tangata will take in partnership with industry, iwi and hapū Māori as well as and education providers to address those issues.</p> <p>The online format is dynamic, so that the data, issues, and roadmap actions in each plan are easily accessible, adjustable, and trackable. Our industry plans are truly living plans, which will adapt as industry and wider challenges change.</p>
<b>D1.2</b>	Population segmentation – overview and priority issues identified.			<p>Each WDP contains data and analysis for different population groups and, where appropriate, issues and actions for a population group have been identified, for example the low participation of women in the Forestry industry.</p> <p>While the WDPs include particular Māori, Pacific peoples and other cultural groups information, we identified a need for specific population group plans. We have begin developing a Māori WDP, to be completed by the end of 2023.</p>
<b>D1.3</b>	Pilot of initial cross-cutting issue focus analysis.			<p>The WDPs also identify cross-cutting sector issues that arose from many industries. These cross-cutting issues relate to many of the future-focused challenges and opportunities for the whole sector, including climate responsiveness, developing and maintaining healthy and productive soils, water, plants, and animals. Muka Tangata will work both at the sector and industry level to address these common challenges and opportunities.</p>



Delivery Area	2022-23 Deliverables	Milestones	Intended impact	What we achieved 2022-23
<b>D2. Qualifications, Standards and Micro-credentials</b>				
<b>D2.1</b>	Design a sector learning pathways framework.	Draft framework developed and socialised with vocational education and training participants.	A high-quality framework with qualifications, skill standards and micro-credentials that support workforce capability and transferability of skills.	See page 46 for Qualifications and Standards Activities.  A New Approach to Learner Pathways was published and distributed in January 2023. The paper was presented at the Work Integrated Learning conference in April, and at the FFCoVE Research and Insights Forum in June. The paper has also been used as a starting point for discussion with a range of Vocational Education and Training (VET) participants. The paper forms the basis for approaches being explored in projects such as the current review of Seafood and Forestry qualification suites.
	New approach to qualification design.	<p>Food and Fibre Centre of Vocational Excellence (FFCoVE) projects.</p> <p>Research project in Study and Career Framework is completed.</p> <p>A review of the NZ Apprenticeships model is completed and its applicability to the food and fibre sector.</p> <p>Research project into Leadership in the Primary Sector is underway.</p> <p>Qualification reviews incorporating new approach are underway.</p>		<p>Muka Tangata has been a key participant in a FFCoVE research project - Training and Career Framework for the Food and Fibre Sector. The objective of the project was to design a training and career framework with flexible pathways, informed by exemplars of learning delivery, which lead to positive outcomes for learners across the sector. The outputs of the project have provided the foundation for Muka Tangata to explore qualification, skill standard and micro credential development including flexible pathways.</p> <p>A Muka Tangata sponsored research project was conducted by the FFCoVE - Pathways, Pride, and Possibilities: Food and Fibre Apprenticeships in Aotearoa. The research culminated in a discussion paper published in April. The paper will guide subsequent qualification development to support the principles of apprenticeships.</p> <p>Muka Tangata has been a key participant in a FFCoVE research project (Food and Fibre Leadership System Research Project) sponsored by Rural Leaders NZ. As chair of the steering committee, the GM Qualifications and Standards has contributed toward the development of the first research report. The goal of the project is to design and adopt a food and fibre leadership framework with supporting system(s), which would provide a set of success criteria that other projects would use to meet the current and future needs of New Zealand's food and fibre sector.</p> <p>Seafood Qualification Review: The revision of the qualifications for Aquaculture, Seafood Processing and Commercial Fishing are underway, with input being provided by iwi/Māori, providers, and industry. The opportunity for Muka Tangata to stack qualifications with micro-credentials is being explored along with the development of Skill Standards in Seafood Processing. Muka Tangata is working with TEC and NZQA to ensure that there are no barriers to the development of programmes in parallel with qualification and standard development.</p> <p>Forestry Qualification Review: The revision of qualifications in the Forestry industry is underway, with a hui planned to gather information from iwi/Māori, providers, and industry about the future of VET in the industry.</p>

## Standards

Industry	Reviewed
Agriculture	12
Agriculture   Amenity	3
Amenity Horticulture	1
Aquaculture	3
Arboriculture	2
Equine Racing	4
Forestry	4
Harness Racing	9
Nursery	2
Poultry	32
Primary Sector	1
Seafood Vessel Operations	1

## Qualifications

Industry	Reviewed	New	Republished
Rural Servicing L4	1		
Silviculture 2330	1		
Vet Nursing			4
[2374] Equine L4			1
[4221] Equine L4	1		
Equine L4		1	
Organic Primary Production			2
Forestry Leadership L5		1	

## Micro-credentials

Micro-credentials Supported	Provider
Certificate in Chainsaw use for Conservation (Level 3) (micro-credential)	Te Pūkenga   Tai Poutini Polytechnic
Contract Milking 101 and Farm Environment Planning	Dairy Training Ltd (DTL)
Computer Optimisation in Forest Harvesting	Te Pūkenga   Toi Ohomai

Delivery Area	2022-23 Deliverables	Milestones	Intended impact	What we achieved 2022-23
D2.2	Design new approach to skill standards, some priority new skill standards developed.	A Skill Standards definition is developed Draft Skill Standards developed.	A high-quality framework with qualifications, skills standards and micro credentials that support workforce capability and transferability of skills.	<p>Te Rāngai Ohu Mahi - Paerewa Ako me te Marautanga ā-motu - Skill Standards and 'National Curriculum' Working Group, co-chaired by Ian Funnel (NZQA) and Craig Langdon (Muka Tangata), developed guidelines for Skill Standards. Te Rāngai Ohu Mahi completed its work in November 2022; Skill Standard Guidelines were published by NZQA June 2023.</p> <p>Draft Skill Standards have been developed for the Pet Grooming industry.</p> <p>Skill standards have been developed during Seafood and Forestry qualification reviews.</p>
D2.3	Design priority micro-credentials.	Micro-credential guidelines are developed.		<p>Updated micro-credential guidelines were developed with NZQA which were subsequently published in March 2023.</p> <p>We worked with providers to support the development of micro-credentials in Dairy, Forestry and Chainsaw use in Conservation.</p> <p>We worked with VET participants to identify priority micro-credentials.</p> <p>Micro-credentials are being developed for:</p> <ul style="list-style-type: none"> <li>• Horticulture, Freshwater Farm Plans</li> <li>• Agriculture, Fertiliser Application (Ground spreading), Wool Harvesting.</li> </ul>
<b>D3. Advice, Action and Assurance</b>				
D3.1	Comprehensive Investment Advice to TEC reflects the evidence base and needs of the sector as set out in our WDPs and provides leadership in resolving skill and workforce issues.	Advice to TEC by 6 April 2023. Feedback from TEC.		<p>Our <a href="#">Investment Advice to TEC</a> for the 2024 academic year was provided to TEC on 6 April 2023. The advice will be published on our website: <a href="https://mukatangata.nz/publications">mukatangata.nz/publications</a>.</p> <p>TEC provided feedback that our advice was useful and informed us that our advice has been fed into TEC's Supplementary Plan Guidance for 2024.</p>
D3.2	Work with industry, providers, iwi Māori and government agencies to implement WDPs.	WDPs, based on industry engagement, published on website. Some updates made to WDPs.	<p>Inform good and consistent practice and continuous improvement.</p> <p>Ensure good practice incorporates the WDCs' commitment to te Tiriti o Waitangi.</p> <p>Influence the VET system and enable learning pathways that are adaptable to the changing world of work and our changing lives.</p> <p>Meet our OiC legislation requirements.</p> <p>Reduce duplication, in consideration of the impact on the industry, iwi/Māori and VET and government agencies we work with.</p>	<p>834 engagement activities have occurred over the last year to support the development and begin implementation of our 14-industry specific WDPs.</p> <p>We have engaged with our key stakeholders to socialise the WDPs and to seek initial responses and have started to implement roadmap actions for each plan.</p> <p>We have collaborated across Ohu Ahumahi to engage with iwi collectively (Ngāti Toa, iwi from Tai Tokerau) and have built our networks with iwi and Māori business owners.</p>



Delivery Area	2022-23 Deliverables	Milestones	Intended impact	What we achieved 2022-23
D3.2	Collaboration is occurring with WDCs on matters of common interest.	Evidence that collaboration is occurring with WDCs on matters of common interest.		<p><a href="#">Te Mata Raraunga</a> has been established for consistent and accurate vocational education and workforce data at an iwi, regional and national level, for each WDC sector. This was launched on 30 June 2023. Collaboration across Ohu Ahumahi and the different entities within the vocational education system is at the forefront of the kaupapa of the Te Mata Raraunga. Analysts from each WDC have been involved in scoping and checking the information for each WDC and the RSLGs. There is also an Ohu Ahumahi governance group that will continue to monitor the development of the tool.</p> <p>The WDCs have been working on ways in which we give effect to te Tiriti o Waitangi. This includes joint approaches to iwi and hapū engagement, a shared strategy for te reo me ngā tikanga Māori and mātauranga Māori - developing a set of overarching descriptors and broad guidelines for use across all Ohu Ahumahi.</p> <p>The Pacific Fono is comprised of members with Pacific heritage from the Ohu Ahumahi Councils (Boards). They play a crucial role in providing strategic leadership and direction across the six WDCs. Collaboration is key to the Pacific Fono's approach, working closely with other WDC members and interested parties to amplify the Pacific voice within the vocational education and training ecosystem.</p> <p>Aka Kōrero - Enhancements of Ohu Ahumahi's shared customer relationship management system are jointly prioritised to better meet the needs of all operational groups to provide insights reporting.</p> <p>Provider engagement with Te Pūkenga, Wānanga, PTEs, other providers includes: PTE Engagement, Affiliated (ITENZ members) and non-affiliated PTE meetings now meeting on a quarterly basis. Te Wananga o Aotearoa - meetings with Muka Tangata now established on a quarterly basis.</p> <p>RSLG and WDC Advice Working Group are coordinating advice to TEC or the 2025 funding year.</p> <p>Te Pūkenga - WDC engagement includes connecting regularly with the Te Pūkenga Ako Lead. Ohu Ahumahi are continuing efforts to re-establish regular hui for Qualifications and Standards, and Quality, Engagement and Skills Leadership and Insights with Te Pūkenga senior leaders.</p> <p>Women in Trades are creating pathways and reducing barriers for women to transition into trades careers. This includes resources published at <a href="#">TradeCareers.co</a>.</p> <p>Ohu Ahumahi sign a Memorandum of Collaboration with the New Zealand Defence Force, June 2023. The MoC provides a framework for the WDCs and the NZDF to contribute to productive and valued outcomes in vocational training and education.</p>

Delivery Area	2022-23 Deliverables	Milestones	Intended impact	What we achieved 2022-23
D3.3	Implementation of a National Quality Assurance Plan with recommendations from the 2022 review incorporated.	<p>A programme endorsement definition is developed.</p> <p>Programme endorsement ensures industry needs are met, as well as improving equity for all learners to obtain industry-endorsed qualifications.</p> <p>Provider programmes are endorsed in a timely manner, while being careful not to limit innovation and ensuring providers are free to appropriately contextualise learning (to meet learner, regional and cultural needs).</p> <p>External moderation supports the development and delivery of quality programmes.</p> <p>External moderation is fit for purpose, applies national standards, and ensures greater consistency of graduate outcomes.</p> <p>Moderation activities identify where learners may be disadvantaged by assessment practices and steps are taken to address this.</p> <p>External moderation provides opportunities for provider practice improvements.</p>	Our key audiences have confidence in the quality of programmes and learning delivered and assessed in the food and fibre sector.	<p>Programme endorsement is well defined and has been communicated to providers. The six programme endorsement kaupapa or sets of considerations have been agreed by and are used across all WDCs. They help to ensure industry and learner needs are met. Muka Tangata has developed rubrics to support the consistency of this mahi.</p> <p>Over the reporting period 66 programmes were endorsed, achieving 100% endorsement within the Service Level Report (SLR) timeframe. We utilise the knowledge and skills of each of the Muka Tangata operational teams together with the Senior Leadership Team to evaluate each programme.</p> <p>Two pieces of research were commissioned and completed in 2022. The SAARA Group carried out an External Moderation Review, and the Muka Tangata Poutiaki te Ara Kounga Māori (Māori Advisor) developed Te Whakatōnga. Both these reports have provided confirmation of our WDC direction of travel, and actionable opportunities for change and continuous improvement.</p> <p>The Muka Tangata <a href="#">National External Quality Assurance and Moderation Plan 2022<sup>4</sup></a> was developed and further refined with the publication of the National External Quality Assurance and Moderation Plan 2023. These plans provide information and details about how Muka Tangata carry out its moderation functions, supplemented by moderation calendars.</p> <p>Over the reporting period there have been 174 quality assurance engagements, 32 online and face to face site visits, 25 Consent to Assess engagements (covering some 212 unit standards), 443 pre assessment moderation activities, and 20 professional development workshops/seminars facilitated for providers.</p> <p>Over the reporting period 156 providers were post-assessment moderated. 1,322 learner assessment samples were evaluated.</p> <p>NZQA monitoring of WDCs. NZQA is currently evaluating WDC National External Moderation reporting.</p> <p>Muka Tangata provides a post-moderation report to each provider detailing their performance and opportunities for improvement. Site visits and professional development workshops provide opportunities for the provider to improve practices and for Muka Tangata to discuss programme performance. For the majority of cases the report is discussed with the provider. Site visits and professional development workshops provide opportunities for the provider to improve practices and for Muka Tangata to discuss programme performance. Continued poor performance is managed through escalation planning that includes one or more of provider led improvements, Action or Development plan, site visit, and escalate to NZQA.</p>

4. [www.mukatangata.nz/wp-content/uploads/2023/05/National-External-Quality-Assurance-and-Moderation-Plan-2023\\_final.pdf](http://www.mukatangata.nz/wp-content/uploads/2023/05/National-External-Quality-Assurance-and-Moderation-Plan-2023_final.pdf)

<b>Pre-assessment moderation</b>	
Unit standards approved	359
Unit Standards approved with modification	53
Unit standards not approved – resubmission required	27
Unit standards withdrawn	6
<b>Total</b>	<b>445</b>

<b>Post Moderation</b>	
Number of learner samples moderated	1322
Number of unit standards moderated	188
<b>Number of providers moderated</b>	<b>112</b>

<b>Consent to Assess (CTA)</b>	
Supported	25
Withdrawn	3
<b>Total</b>	<b>28</b>
<b>Total unit standards supported</b>	<b>212</b>

<b>Programme endorsement</b>	
Programmes endorsed	66
In Progress	6
<b>Total</b>	<b>72</b>



# Te Taha Pūtea

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# Financials



## Independent auditor's report



BDO Wellington Audit Limited

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 2023

The Auditor-General is the auditor of Muka Tangata People, Food And Fibre Workforce Development Council (Muka Tangata). 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 Muka Tangata on his behalf.

### Opinion

We have audited:

- the financial statements of Muka Tangata on pages 56 to 81, that comprise the statement of financial position as at 30 June 2023, 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 Muka Tangata on pages 43 to 50.

In our opinion:

- the financial statements of Muka Tangata on pages 56 to 81:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; 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 43 to 50:
  - presents fairly, in all material respects, the service performance achievements of Muka Tangata as compared with the forecast outcomes included in the investment plan for the year ended 30 June 2023; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 26 October 2023. 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.

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 Muka Tangata 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 Muka Tangata for preparing a statement of service performance that is fairly presented and that complies with generally accepted accounting practice in New Zealand.





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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 Muka Tangata for assessing the ability of Muka Tangata 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 Muka Tangata or to cease operations, or has no realistic alternative but to do so.

The Council's responsibilities arise from the 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 approved budget of Muka Tangata.

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.
- 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 internal controls of Muka Tangata.
- 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 framework of Muka Tangata for reporting its performance.





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- 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 ability of Muka Tangata 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 Muka Tangata 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 83 to 86, 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.

#### Independence

We are independent of Muka Tangata 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 Muka Tangata.

**Geoff Potter**

BDO Wellington Audit Limited  
On behalf of the Auditor-General  
Wellington, New Zealand

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## 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 1 July 2022 to 30 June 2023.

The Financial Statements fairly reflect the financial position and operations of Muka Tangata for 1 July 2022 to 30 June 2023.

Signed by:



**Erin Simpson**  
Council Chair  
26 October 2023



**Jeremy Baker**  
Chief Executive  
26 October 2023

# Statement of Comprehensive Revenue and Expense

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

All in \$000s	Note	Actual 2023	Budget 2023	Actual 2022
<b>Revenue</b>				
Government funding	2	10,155	10,156	8,099
Grants funding	2	1,946	1,250	552
Other revenue	2	-	-	32
Interest revenue	2	80	31	-
<b>Total revenue</b>		<b>12,181</b>	<b>11,437</b>	<b>8,683</b>
<b>Expenditure</b>				
People related expenses	3	6,724	6,994	2,564
Hāpaitia - Shared Council services <sup>1</sup>	3	1,604	1,787	927
Depreciation and amortisation	3	104	-	-
Administration and other expenses	3	925	2,964	1,104
<b>Total expenditure</b>		<b>9,357</b>	<b>11,745</b>	<b>4,595</b>
<b>Surplus/(Deficit)</b>		<b>2,824</b>	<b>(308)</b>	<b>4,088</b>
Other comprehensive revenue and expense		-	-	-
<b>Total comprehensive revenue and expense</b>		<b>2,824</b>	<b>(308)</b>	<b>4,088</b>
<b>Total comprehensive revenue and expense for the period attributable to</b>				
Muka Tangata – People, Food and Fibre Workforce Development Council		2,824	(308)	4,088
<b>Total</b>		<b>2,824</b>	<b>(308)</b>	<b>4,088</b>

1. Hāpaitia Ltd provides the Workforce Development Councils with shared services including Finance, IT, People and Culture, and Office Management services.

Explanations of major variances against budget are provided in Note 13.

The accompanying notes form part of these financial statements.

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.



# Statement of Financial Position

Muka Tangata – People, Food and Fibre Workforce Development Council  
As at 30 June 2023

All in \$000s	Note	Actual 2023	Budget 2023	Actual 2022
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	4	5,337	3,429	6,660
Trade receivables	5	-	84	44
Other receivables	5	932	674	450
Prepayments	5	24	-	-
<b>Total current assets</b>		<b>6,293</b>	<b>4,187</b>	<b>7,154</b>
<b>Non-Current assets</b>				
Intangible assets	7	1,538	-	-
<b>Total non-current assets</b>		<b>1,538</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>		<b>7,831</b>	<b>4,187</b>	<b>7,154</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	8	550	371	917
Employee entitlements	9	366	340	201
Revenue received in advance	10	3	-	1,948
<b>Total current liabilities</b>		<b>919</b>	<b>711</b>	<b>3,066</b>
<b>Total liabilities</b>		<b>919</b>	<b>711</b>	<b>3,066</b>
<b>Net assets</b>		<b>6,912</b>	<b>3,476</b>	<b>4,088</b>
<b>Equity</b>				
Accumulated surplus	12	278	1,708	188
Operating reserve	12	1,500	-	1,500
Capital reserve	12	2,334	1,768	900
Special projects reserve	12	2,800	-	1,500
<b>Total equity attributable</b>		<b>6,912</b>	<b>3,476</b>	<b>4,088</b>

Explanations of major variances against budget are provided in Note 13.

The accompanying notes form part of these financial statements.

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

## Statement of Changes in Net Assets/Equity

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 2023

All in \$000s	Note	Accumulated revenue and expense	Operating reserve	Capital reserve	Special projects reserve	Total net assets/equity
<b>Balance at 1 July 2022</b>	12	188	1,500	900	1,500	4,088
<b>Total comprehensive revenue and expense for the year</b>		2,824				2,824
Transfers between reserves						
Capital reserve		(1,434)		1,434		-
Special projects reserve		(1,300)			1,300	-
<b>Total transfers</b>		<b>(2,734)</b>	-	<b>1,434</b>	<b>1,300</b>	-
<b>Balance at 30 June 2023</b>		<b>278</b>	<b>1,500</b>	<b>2,334</b>	<b>2,800</b>	<b>6,912</b>

### 2022

All in \$000s	Note	Accumulated revenue and expense	Operating reserve	Capital reserve	Special projects reserve	Total net assets/equity
<b>Balance at 1 October 2021</b>	12	-	-	-	-	-
<b>Total comprehensive revenue and expense for the year</b>		4,088				4,088
Transfers between reserves						
Operating reserve		(1,500)	1,500			-
Capital reserve		(900)		900		-
Special projects reserve		(1,500)			1,500	-
<b>Total transfers</b>		<b>(3,900)</b>	<b>1,500</b>	<b>900</b>	<b>1,500</b>	-
<b>Balance at 30 June 2022</b>		<b>188</b>	<b>1,500</b>	<b>900</b>	<b>1,500</b>	<b>4,088</b>

The accompanying notes form part of these financial statements.

The comparative information provided in the 2022 table is for the nine month period 4 October 2021 to 30 June 2022.

## Statement of Cash flows

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

All in \$000s	Note	Actual 2023	Budget 2023	Actual 2022
<b>Operating activities</b>				
Receipts from Government		10,155	11,679	10,567
Receipts of interest		80	31	32
Receipts of other revenue		43	-	-
Goods and services tax (net)		(253)	(969)	166
Payments to people		(6,559)	(6,583)	(1,815)
Payments to suppliers		(2,772)	(4,094)	(2,290)
<b>Net cash flows from operating activities</b>		<b>694</b>	<b>64</b>	<b>6,660</b>
<b>Investing activities</b>				
Purchase of intangible assets		(1,642)	(1,968)	-
<b>Net cash flows from investing activities</b>		<b>(1,642)</b>	<b>(1,968)</b>	<b>-</b>
<b>Financing activities</b>				
Advances to Hāpaitia		(375)	(115)	-
<b>Net cash flows from financing activities</b>		<b>(375)</b>	<b>(115)</b>	<b>-</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(1,323)</b>	<b>(2,019)</b>	<b>6,660</b>
Cash and cash equivalents at beginning of the period		6,660	5,448	-
<b>Cash and cash equivalents at end of the period</b>	<b>4</b>	<b>5,337</b>	<b>3,429</b>	<b>6,660</b>

Explanations of major variances against budget are provided in Note 13.

The accompanying notes form part of these financial statements.

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.



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## Note Index

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

<b>Note</b>	<b>Title</b>	<b>Page</b>
1.	Statement of accounting policies	61
2.	Revenue	63
3.	Expenditure	65
4.	Cash and cash equivalents	66
5.	Trade receivables and other receivables	67
6.	Associates	68
7.	Intangible Assets	69
8.	Trade and other payables	70
9.	Employee benefit liabilities	71
10.	Revenue received in advance	72
11.	Financial instruments	73
12.	Equity	75
13.	Major budget variations	77
14.	Operating leases	79
15.	Commitments and contingencies	79
16.	Related party transactions and key management personnel	80
17.	Events after reporting date	81

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 1. Statement of accounting policies

### Reporting entity

Muka Tangata is domiciled in Aotearoa 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 and the accounting policies have been applied consistently throughout the period. 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 comparative reporting period for the financial statements is for the nine months from 4 October 2021 to 30 June 2022.

### Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with Public Benefit Entity (PBE) Accounting Standards Reduced Disclosure Regime (RDR) 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 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 26 October 2023.

### 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 year ended 30 June 2023

## 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 budget figures were prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these 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.

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2023 include the following:

- Useful lives and residual values - The useful lives and residual values of assets are assessed using the following to determine potential future use and value from disposal:
  - the condition of the asset,
  - the nature of the asset,
  - its susceptibility and adaptability to changes,
  - the nature of the process in which the asset is deployed,
  - availability of funding to replace the asset changes in the market in relation to the asset.

### 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 Inland Revenue Department (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 year ended 30 June 2023

## 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 year ended 30 June 2023

### 2. Revenue (continued)

All in \$000s	Actual 2023	Actual 2022
<b>Government funding classified as non-exchange transactions</b>		
Government funding classified as non-exchange transactions	10,155	8,099
Project grant funding classified as non-exchange transactions	1,946	552
<b>Total Government funding</b>	<b>12,101</b>	<b>8,651</b>
<b>Other revenue classified as exchange transactions</b>		
Other revenue	-	32
Interest revenue	80	-
<b>Total other revenue</b>	<b>80</b>	<b>32</b>
<b>Total revenue</b>	<b>12,181</b>	<b>8,683</b>
<b>Revenue classification</b>		
Non-exchange revenue	12,101	8,651
Exchange revenue	80	32
<b>Total revenue</b>	<b>12,181</b>	<b>8,683</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 3. Expenditure

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

All in \$000s	Actual 2023	Actual 2022
<b>People related expenses</b>		
Wages and salaries	5,952	1,985
Contractors	276	251
Councillors and board expenses	438	309
Other employee expenses	58	19
<b>Total</b>	<b>6,724</b>	<b>2,564</b>
<b>Hāpaitia Shared Council Services</b>	<b>1,604</b>	<b>927</b>
<b>Depreciation and Amortisation</b>		
Amortisation	104	-
<b>Total</b>	<b>104</b>	<b>-</b>
<b>Administrative and other expenses</b>		
<b>Consultancy costs</b>		
Consultancy costs	43	261
Audit expenses <sup>1</sup>	50	38
<b>Total</b>	<b>93</b>	<b>299</b>
<b>People and Culture costs</b>		
Other staff costs	42	4
Recruitment costs	-	31
<b>Total</b>	<b>42</b>	<b>35</b>
<b>Information Technology costs</b>		
Subscriptions and memberships	10	7
<b>Total</b>	<b>10</b>	<b>7</b>

1. Audit expenses paid or payable to BDO for the audit of financial statements.

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.



## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 3. Expenditure (continued)

All in \$000s	Actual 2023	Actual 2022
<b>Office and other costs</b>		
General expenses	179	109
Travel and engagement costs	238	80
Communication and marketing	59	22
Project costs	304	552
<b>Total</b>	<b>780</b>	<b>763</b>
<b>Total administration and other expenses</b>	<b>925</b>	<b>1,104</b>
<b>Total expenditure</b>	<b>9,357</b>	<b>4,595</b>

### 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 2023	Actual 2022
Bank deposits	5,337	6,660
<b>Total</b>	<b>5,337</b>	<b>6,660</b>

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 2023 (2022: Nil).

*The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.*

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 5. Trade receivables and other receivables

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

All in \$000s	Actual 2023	Actual 2022
<b>Trade receivables</b>		
Trade receivables from exchange transactions	-	44
<b>Net trade receivables from exchange transactions</b>	<b>-</b>	<b>44</b>
<b>Receivables from non-exchange transactions</b>		
GST receivable	107	-
Advances to Hāpaitia	825	450
<b>Total receivables from non-exchange transactions</b>	<b>932</b>	<b>450</b>
<b>Total receivables</b>	<b>932</b>	<b>494</b>
<b>Prepayments and other assets</b>		
Prepayments	24	-
<b>Total prepayments and other assets</b>	<b>24</b>	<b>-</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 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 and Ownership interest
Hāpaitia	16.67%

Hāpaitia, 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 has the same reporting date as Muka Tangata, being 30 June. The company is domiciled in Aotearoa 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, as at reporting date.

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



# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 7. Intangible assets

### Accounting Policy

The cost of internally generated computer software represents expenditure incurred in the development phase of the software only. The development phase occurs after the following can be demonstrated: technical feasibility; ability to complete the asset; intention and ability to sell or use the asset; and development expenditure which can be reliably measured. Expenditure incurred on the research of an internally generated intangible asset is expensed when it is incurred. When the research phase cannot be distinguished from the development phase the expenditure is expensed when it is incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

### Amortisation

Amortisation begins when an asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the statement of comprehensive revenue and expense. The useful lives and associated amortisation rates of major classes of intangible asset have been estimated as follows:

Asset Class	Useful Life
Developed Computer Software	5 - 10 years

### Impairment

The carrying amounts of intangible assets are reviewed at least annually to determine if there is any indication of impairment. Where an asset's recoverable amount is less than its carrying amount, it will be reported at its recoverable amount and an impairment loss will be recognised. Losses resulting from impairment are reported in the Statement of Comprehensive Revenue and Expense. No assets have been impaired during the reporting period.

There are no restrictions over the titles of intangible assets.

All in \$000s	Internally Generated Software	Total
<b>Cost or valuation</b>		
Balance at 1 July 2022	-	-
Additions	1,642	1,642
<b>Balance at 30 June 2023</b>	<b>1,642</b>	<b>1,642</b>
<b>Accumulated amortisation and impairment</b>		
Balance at 1 July 2022	-	-
Amortisation	(104)	(104)
<b>Balance at 30 June 2023</b>	<b>(104)</b>	<b>(104)</b>
<b>Net Book Value</b>		
As at 1 July 2022	-	-
<b>As at 30 June 2023</b>	<b>1,538</b>	<b>1,538</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 8. 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 2023	Actual 2022
Trade payables	436	568
Accruals	108	196
GST payable	-	150
Other payables	6	3
<b>Total</b>	<b>550</b>	<b>917</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 9. 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 2023	Actual 2022
<b>Current</b>		
Short-term employee benefits	366	201
Current portion of long-term employee benefits	-	-
	<b>366</b>	<b>201</b>
<b>Non-current</b>		
Non-current portion of long-term employee benefits	-	-
<b>Total employee benefit liability</b>	<b>366</b>	<b>201</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.



## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 10. 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 2023	Actual 2022
<b>Revenue received in advance</b>		
Project funding	3	1,948
<b>Total</b>	<b>3</b>	<b>1,948</b>
Current portion	3	1,948
<b>Total revenue received in advance</b>	<b>3</b>	<b>1,948</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 11. 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 8 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.

<b>2023</b>		<b>Financial Assets</b>	<b>Financial Liabilities</b>	
All in \$000s	<b>Note</b>	<b>Amortised cost</b>	<b>Amortised cost</b>	<b>Total</b>
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	5,337	-	5,337
Receivables	5	825	-	825
Payables	8	-	(550)	(550)
		<b>6,162</b>	<b>(550)</b>	<b>5,612</b>

<b>2022</b>		<b>Financial Assets</b>	<b>Financial Liabilities</b>	
All in \$000s	<b>Note</b>	<b>Amortised cost</b>	<b>Amortised cost</b>	<b>Total</b>
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	6,660	-	6,660
Receivables	5	494	-	494
Payables	8	-	(767)	(767)
		<b>7,154</b>	<b>(767)</b>	<b>6,387</b>

The comparative information provided in the 2022 table is for the nine month period 4 October 2021 to 30 June 2022.

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# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 11. Financial instruments (continued)

### ii) Fair value through surplus or deficit

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 International Public Sector Accounting Standards (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 statement of financial position.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 12. Equity

### Accounting Policy

Our equity comprises accumulated revenue, 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 2023	Actual 2022
<b>Equity</b>		
Accumulated revenue and expenses	278	188
<b>Reserves</b>		
Operating reserve	1,500	1,500
Capital reserve	2,334	900
Special projects reserve	2,800	1,500
<b>Total reserves</b>	<b>6,634</b>	<b>3,900</b>
<b>Total equity</b>	<b>6,912</b>	<b>4,088</b>

All in \$000s	Actual 2023	Actual 2022
<b>Accumulated revenue and expenses</b>		
Balance at 1 July	188	-
Surplus/(deficit) for the year before other comprehensive revenue and expenditure	2,824	4,088
Allocation to reserves	(2,734)	(3,900)
<b>Balance as at 30 June</b>	<b>278</b>	<b>188</b>

The operating reserve was established by 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 2023	Actual 2022
<b>Operating Reserve</b>		
Balance at 1 July	1,500	-
Allocation from accumulated revenue and expense	-	1,500
<b>Balance as at 30 June</b>	<b>1,500</b>	<b>1,500</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.



## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 12. Equity (continued)

The Capital Reserve was established by 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 upon the establishment of the Workforce Development Councils.

All in \$000s	Actual 2023	Actual 2022
<b>Capital Reserve</b>		
Balance at 1 July	900	-
Allocation from accumulated revenue and expense	1,434	900
<b>Balance as at 30 June</b>	<b>2,334</b>	<b>900</b>

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 2023	Actual 2022
<b>Special Projects Reserve</b>		
Balance at 1 July	1,500	-
Allocation from accumulated revenue and expense	1,300	1,500
<b>Balance as at 30 June</b>	<b>2,800</b>	<b>1,500</b>

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 13. Major budget variations

Explanations for major statement of comprehensive revenue and expense budget variations from the 2023 Muka Tangata budget are detailed below:

All in \$000s	Actual 2023	Budget 2023	Variance
<b>Revenue variances</b>			
Government funding	10,155	10,156	(1)
Project grants funding	1,946	1,250	696
Interest revenue	80	31	49
<b>Expenditure variances</b>			
People related expenses	6,724	6,994	(270)
Shared services	1,604	1,787	(183)
Depreciation and amortisation	104	-	104
Administration and other expenses	925	2,964	(2,039)
<b>Total comprehensive revenue and expense</b>	<b>2,824</b>	<b>(308)</b>	<b>3,132</b>

A small variance on Government funding arose from the rounding of the funding package from TEC. The variance in project grants funding arose from the timing of actual project expenditure and subsequent income recognition between last financial year and this financial year. Investment of surplus cash flow in term deposits resulted in interest income that was not budgeted.

There were significant savings in employee expenses due to decisions regarding the timing of recruitment and ensuring that appropriate resourcing is provided both now and in the future. Shared services expenditure was lower than budget primarily due to savings in budgeted collaborative projects and property costs that were offset by increased costs of contractors. Administration and other expenses were well under budget due to savings in consultancy costs, engagement expenditure, subject matter expert expenses, market research and unused contingency expenses. In addition, the capitalisation of intangible assets relating to expenditure on the Shared Data Platform project resulted in a significant reduction in project costs as compared to budget, which treated all expenditure for this project as operational expenditure.

Explanations for major statement of financial position budget variations from the 2023 Muka Tangata budget are detailed below:

All in \$000s	Actual 2023	Budget 2023	Variance
<b>Statement of financial position</b>			
Current assets	6,293	4,187	2,106
Non-current assets	1,538	-	1,538
Current liabilities	919	711	208
Equity	6,912	3,476	3,436

## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 13. Major budget variations (continued)

Current assets are higher than budget due to higher bank balances resulting from a higher operating surplus. Accounts receivable were higher than budget due to a variance in GST receivable estimates. In addition advances to Hāpaitia were higher than budgeted due a change in the use of advance accounts with monthly invoice payments no longer being offset through the advance accounts. These are paid under normal supply arrangements and the advance remains static for the financial year to cover cashflow requirements for operating and capital expenditure for Hāpaitia. The advance requirements are reviewed and adjusted annually in July of each year. The variance in prepayments was due to them not being budgeted for.

Non-current assets are higher than budgeted as Shared Data Platform costs were capitalised as intangible assets and these intangible assets were not budgeted.

Current liabilities are slightly higher than budget. Trade payables and Revenue in advance balances are higher than budget due to timing differences for transactions as compared with budget assumptions. Offsetting this, employee benefits are lower than budgeted with kaimahi leave accruals lower than expected due to recruitment delays and a concentrated effort to ensure that kaimahi take annual leave as part of our commitment to wellbeing.

Equity balances are higher than budgeted largely due to the higher than expected surplus which has been transferred to various equity reserves for application in future years to special projects.

Explanations for major statement of cash flow budget variations from the 2023 Muka Tangata budget are detailed below:

All in \$000s	Actual 2023	Budget 2023	Variance
<b>Statement of cash flows</b>			
Cash flow from operating activities	694	64	630
Cash flow used in investing activities	(1,642)	(1,968)	326
Cash flows from financing activities	(375)	(115)	(260)
Net (decrease)/increase in cash and cash equivalents	(1,323)	(2,019)	696
Cash and cash equivalents at beginning of the year	6,660	5,448	1,212
<b>Total cash and cash equivalents at end of the year</b>	<b>5,337</b>	<b>3,429</b>	<b>1,908</b>

Cash flows from operating activities were higher primarily due to savings in payroll expenditure and other operating expenditure which resulted in a higher operating surplus and reduced cash requirements. The treatment of Shared Data Platform costs as an intangible asset rather than an expense saw an increase in operating cashflows while at the same time saw a cash outflow from investing activities that was not budgeted for. Cash requirements for Hāpaitia advances were slightly higher than budgeted which was largely due to the change in the methodology for the application of advances.

# Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

## 14. 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 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.

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

## 15. 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 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 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 \$111,200 (2022: \$93,700). The lease commitment continues until either party terminate the contractual arrangement.

Hāpaitia has ongoing contractual commitments including operating leases. Each WDC 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 2023, was \$226,607 (2022: \$415,779).

#### 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 (2022: Nil).



## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 16. 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 2023	Actual 2022
<b>Key management personnel related party transactions</b>		
<b>Council members</b>		
Number of Council members <sup>(1) (2)</sup>	0.32	0.64
Remuneration	391	305
<b>Senior executive officers</b>		
Full-time equivalent members <sup>(3)</sup>	7	4
Remuneration	1,478	785
<b>Total full-time equivalent members</b>	<b>7.32</b>	<b>4.64</b>
<b>Total key management personnel remuneration</b>	<b>1,869</b>	<b>1,090</b>

1. There were 14 members of council who served throughout the reporting period. There was one member who resigned on 30 September 2022, one member who resigned 30 April 2023 and two who commenced on 1 May 2023. (2022: There were 12 members of council throughout the period of 4 October 2021 to 30 June 2022.)
2. 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 \$4,266 during the reporting period. (2022: \$10,706).
3. There are seven members of the senior management team considered to be key management personnel. These members were employed throughout the period 1 July 2022 to 30 June 2023 (2022: There were seven members of the senior management team considered to be key management personnel. These members were employed throughout the period 4 October 2021 to 30 June 2022 resulting in a full time equivalent figure of four).

The comparative information provided in the Actual 2022 column is for the nine month period 4 October 2021 to 30 June 2022.

## Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council  
For the year ended 30 June 2023

### 16. Related party transactions and key management personnel (continued)

#### ii) Other related parties

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

<b>2023</b>		<b>Transaction Value</b>	<b>Transaction Value</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>	<b>Advances made</b>
<b>Related Party</b>	<b>Goods/Services Provided</b>	<b>((\$000's))</b>	<b>((\$000's))</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>
		<b>Paid</b>	<b>Received</b>	<b>As at June 30</b>	<b>As at June 30</b>	<b>As at June 30</b>
Hāpaitia Ltd	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	3,018	34	178	-	825
Hanga-Aro-Rau	Shared project and operational costs recharged	22	13	3	-	-
Ringa Hora	Shared project and operational costs recharged	-	13	-	-	-
Toi Mai	Shared project and operational costs recharged	-	13	-	-	-
Toitū te Waiora	Shared project and operational costs recharged	30	-	-	-	-
Waihanga Ara Rau	Shared project and operational costs recharged	33	13	6	-	-
<b>Total</b>		<b>3,103</b>	<b>86</b>	<b>187</b>	<b>-</b>	<b>825</b>

<b>2022</b>		<b>Transaction Value</b>	<b>Transaction Value</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>	<b>Advances made</b>
<b>Related Party</b>	<b>Goods/Services Provided</b>	<b>((\$000's))</b>	<b>((\$000's))</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>
		<b>Paid</b>	<b>Received</b>	<b>As at June 30</b>	<b>As at June 30</b>	<b>As at June 30</b>
Hāpaitia Ltd	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	927	-	277	12	450
Toitū te Waiora	Payment made for transfer of leave balances from staff transferring between WDCs	18	-	-	-	-
<b>Total</b>		<b>945</b>	<b>-</b>	<b>277</b>	<b>12</b>	<b>450</b>

### 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 (2022: Nil).

The comparative information provided in the 2022 table is for the nine month period 4 October 2021 to 30 June 2022.



# Ngā Kōrero Āpiti

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## Supplementary information



## Remuneration - Employee

The WDC has employees, not including Councillors, who received total remuneration greater than \$100,000 for the 12 month period ending 30 June 2023. For 2022 the reporting period is the 9 months from 4th October 2021 to 30 June 2022.

The employee counts are shown below:

Total remuneration paid or payable	Number of Employees	
	2023	2022
\$100,000 - \$109,999	2	1
\$110,000 - \$119,999	-	-
\$120,000 - \$129,999	2	1
\$130,000 - \$139,999	6	-
\$140,000 - \$149,999	2	2
\$150,000 - \$159,999	3	-
\$160,000 - \$169,999	-	-
\$170,000 - \$179,999	-	-
\$180,000 - \$189,999	2	-
\$190,000 - \$199,999	-	-
\$200,000 - \$209,999	2	1
\$210,000 - \$219,999	2	-
\$220,000 - \$229,999	-	-
\$230,000 - \$239,999	-	-
\$240,000 - \$249,999	-	-
\$250,000 - \$259,999	-	-
\$260,000 - \$269,999	-	-
\$270,000 - \$279,999	-	-
\$280,000 - \$289,999	-	-
\$290,000 - \$299,999	-	-
\$300,000 - \$309,999	-	-
\$310,000 - \$319,999	-	-
\$320,000 - \$329,999	1	-

### 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 12 month period 01 July 2022 to 30 June 2023 (2022: Nil).



# Ngā Āpitihanga

## Appendices



# Ngā Āpiti hanga

## 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
<b>Bernadette Kelly</b>	<ul style="list-style-type: none"> <li>• Pāmu (Landcorp Farming Ltd) - General Manager</li> </ul>
<b>Cathy Webb</b>	<ul style="list-style-type: none"> <li>• Seafood NZ - GM Seafood Standards and Market Access</li> </ul>
<b>Cheyenne Wilson</b>	<ul style="list-style-type: none"> <li>• Te Kahurangi Hono Ltd - Director</li> <li>• Meat the Need - Trustee</li> <li>• Our land and water - governance group member</li> <li>• The Food and Fibre Youth Network - He Tātai Rangahua - Chair</li> </ul>
<b>Chris Flatt</b>	<ul style="list-style-type: none"> <li>• NZ Dairy Workers Union - National Secretary</li> <li>• UniMed - Board Director and FAR Committee Member</li> <li>• Trust Waikato Trustee - Co Deputy Chair and Chair FAR Committee</li> <li>• NZ Labour Party Affiliates - Vice President NZ Council and FAR Committee Member</li> <li>• NZ Council of Trade Unions</li> <li>• National Affiliates Council - member</li> <li>• Norman Kirk House Ltd – Director</li> <li>• Waikato Trade Union Centre Ltd – Chair and Managing Director</li> </ul>
<b>Erin Simpson</b>	<ul style="list-style-type: none"> <li>• NZ Agricultural Education Trust - Chair</li> <li>• Hawke's Bay Regional Skills Leadership Group – Co-Chair</li> <li>• Te Koha Organics Ltd - Director</li> <li>• Taikura Rudolf Steiner School Board of Trustees - Chair</li> <li>• Hāpaitia, on behalf of Muka Tangata - Director</li> <li>• Insurance provided for Hāpaitia Directorship - Director</li> <li>• Hawke's Bay Regional Economic Development - Agency Director</li> </ul>
<b>Geoff Taylor</b>	<ul style="list-style-type: none"> <li>• Works for DairyNZ, an industry organisation that owns a Private Training Establishment</li> </ul>
<b>Iani Nemani</b>	<ul style="list-style-type: none"> <li>• Pasifika Education Centre – Board of Trustees</li> <li>• Leadership NZ – Board of Trustees</li> <li>• Human Rights Review Tribunal – panel member</li> <li>• Social Workers Complaints and Disciplinary Tribunal – panel member</li> <li>• Kāinga Ora - Engagement Strategic Manager</li> </ul>
<b>Kevin Ihaka</b>	<ul style="list-style-type: none"> <li>• Forest Protection Services (FPS) Forestry Ltd - Director/Shareholder</li> <li>• FPS Ltd - Director</li> <li>• FPS Geospatial Ltd - Director</li> <li>• Forest Industry Contractors Association - Director</li> <li>• New Zealand Institute of Forestry - member</li> <li>• Forest Industry Safety Council - council member and founding trustee</li> <li>• K&amp;K Trust - trustee</li> <li>• Contractors and Suppliers Chapter, Tangata Matatau - Chair</li> <li>• MBIE College of Assessors - assessor</li> <li>• Business Leaders Health and Safety Forum</li> </ul>

Name of director	Nature of interest
<b>Paul Crick</b>	<ul style="list-style-type: none"> <li>National Farmer Council - Chair</li> <li>Beef + Lamb - Executive</li> <li>Industry Partnership Group PITO - member</li> <li>Wairarapa Primary Skills Advisory Group - Chair</li> </ul>
<b>Renee Rooney</b>	<ul style="list-style-type: none"> <li>Development West Coast – Chairperson and Trustee (Grey District elected)</li> <li>West Coast Development Holdings Ltd – Director</li> <li>West Coast Alliance Holdings Ltd – Director</li> <li>West Coast Mayors, Chairs and Iwi Forum – Member</li> <li>Federated Farmers West Coast – Vice President</li> <li>Lake Brunner Community Catchment Care Group – Committee member</li> </ul>
<b>Turi Ngatai</b>	<ul style="list-style-type: none"> <li>Catholic Leadership Institute - Trustee Te Kupenga</li> <li>Food and Fibre Centre of Vocational Excellence - Director</li> <li>Te Awanui Huka Pak - Company Director</li> <li>Ngāi te rangi Post Settlement Group - Deputy Chair</li> <li>Te Kahui Mātauranga - Member</li> <li>Seeka Industries - Māori Relationship Manager</li> <li>Kiwifruit Grower – Director K &amp; M Ngatai</li> <li>Co-Chair of Bay of Plenty Regional Skills Leadership Group</li> <li>Governing Council/Te Mana, Te Wānanga a Aotearoa</li> </ul>
<b>Warwick Tauwhare-George</b>	<ul style="list-style-type: none"> <li>Ministry for Primary Industries - Tumuaki Tuarua Māori</li> <li>Riverlock Group Holdings – Director</li> <li>Koura Inc (Port Nicholson Fisheries) - Director/Partner</li> <li>Ngamotu Hotels Ltd - Chair</li> <li>Hamilton Riverview Hotels Ltd – Director</li> <li>Fonterra Co-Operative Group and Co-Operative Relations - Committee Member</li> <li>Taiao Ora, Tangata Ora - Steering Committee Member</li> <li>Centreport Ltd - Director</li> </ul>

## 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).

Name of director	Particulars of matter for which disclosure is required	Date
<b>Kevin Ihaka</b>	<p><b>Noted</b> that as a Director of FPS Forestry Ltd and Forest Protection Services Ltd (see general disclosures) has a contractual relationship to provide training services to Northtec.</p> <p><b>Noted</b> that as Director FPS Forestry Ltd have contractual relationship with Te Wānanga O Aotearoa.</p>	Ongoing







**MUKA TANGATA**

**People, Food and Fibre**

Workforce Development Council

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