

MUKA TANGATA

PŪRONGO Ā-TAU 2025
ANNUAL REPORT 2025



MUKA TANGATA
People, Food and Fibre
Workforce Development Council



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MUKA TANGATA

People, Food and Fibre

Workforce Development Council

Ngā kaupapa

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

This Annual Report covers the third full year of our operation. It has been a challenging year, which we have met head on. We have worked with and alongside industry to support them to provide a smooth transition from Muka Tangata to a Food and Fibre Industry Skills Board (ISB).

Our kaimahi have continued to deliver high quality outputs that respond to the needs of our industries, learners and training providers. We have worked closely with our partners to improve qualifications, standards, and micro-credentials across the food and fibre sector.

We have developed innovative solutions to help our industries understand their current and future skills needs, and to guide investment in skill development by government and industry. Our Skills Forecasting tool allows industry to explore possible future workforce scenarios to help plan for their training needs.

Alongside our usual work with providers, we've developed four guidance documents to support them to deliver high-quality, future-focused, equitable programmes that deliver for learner and industry needs.

We have continued to address the needs of Māori agribusiness and learners, as both are essential to the future of the food and fibre sector.

We have responded directly to a request from food and fibre sector leaders to support the development of a food and fibre workforce capability strategy, to underpin the Government's target of doubling the value of exports.

Finally, we have worked to ensure that we are well prepared to transition our work to the new Food and Fibre Industry Skills Board from January 2026, so that the skills development needs of our industries, learners and training providers can continue to be met.

While it's been a year of change, it's also been a year of achievements that we're exceptionally proud of.

We extend our thanks to the Muka Tangata council and kaimahi for their steadfast commitment to delivering for the food and fibre sector – not just over the past year, but since our inception. Your dedication and passion for the industries we serve has made this work possible.



Erin Simpson
Council Chair

Jeremy Baker
Chief Executive

Muka Tangata

Our Role

Muka Tangata is the Workforce Development Council (WDC) for the food and fibre sector. We work on ways to enhance vocational education and training to meet the needs of industry, Māori agribusiness, employers, employees, and learners.

- We analyse industry workforce and skill needs, through both data analysis and discussions with industry and employers, and provide that analysis to industry, government, and training providers.
- We use that analysis to develop qualifications, standards, and micro-credentials to make sure people in our sector have the skills needed to enhance productivity and growth.
- We advise the government on how much to spend on these qualifications, standards, and programmes across vocational education and training, to maximise the impact for industry and the nation.
- We moderate and otherwise provide quality assurance of the delivery of these qualifications, standards, micro-credentials, and programmes, to ensure that industry needs are being met in practice.
- We do all of this in ways which honour te Tiriti o Waitangi and advance Māori Crown relations, so Māori agribusiness can flourish.



Additional statutory functions

Muka Tangata has several additional functions to other WDCs, set out in our 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 learners in the specified industries, including Pacific learners and those with disabilities.

We have worked to ensure that our qualifications, standards, and micro-credentials work for all learners in our sector. Additionally, we have worked with training providers to ensure that their delivery equally supports quality outcomes for all.

We have developed and implemented Te Haumako, our Māori Food and Fibre Workforce Development Plan, to ensure we are making progress on improving workforce skills outcomes for the Māori agribusiness sector.

We have worked with partners in Vanuatu, Samoa, and with employers in New Zealand to develop an approach to better recognise the skills gained by Pacific recognised seasonal employers workers while they are in Aotearoa, and ensure this recognition is meaningful in their home countries.

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 supported the food and fibre sector to develop a Food and Fibre Workforce Capability Strategy. See page 32 for more information.

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.

With the support and encouragement of our sector and industries, we have promoted discussion on a wide range of future options for food and fibre vocational education and training. We will continue to work with our industries and sectors in this area.

Commercial work

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

We have taken the lead on developing and managing the Shared Data Platform (Te Mata Raraunga) for and on behalf of all WDCs and the wider vocational education and training system. We are pleased that all WDCs have found this useful tool and have supported it financially. We are exploring opportunities for others to participate in and contribute to the Shared Data Platform.

He rarapa At a glance

Qualifications and standards



New
skill standards



New
micro-credentials



Reviewed unit
standards



Reviewed
qualifications

Generated insights for our industries

50

years of workforce and
learner trends modelled
against 21 scenarios for
14 industry groups

95

occupations
explored in detail
in new dashboard

27

new highlights
published on
our Workforce
Development Plans

Quality assurance and moderation



Programme
endorsement



Pre-assessment
moderation



Consent
to Assess

Post Moderation



Standards
moderated



Learner samples
moderated



Providers
moderated

Amplified the voice of industry and communities in the vocational education sector

Advisory groups inform our qualification development projects.
Over the reporting period we have formed:



3 steering
groups



5 qualifications
advisory
groups



2 provider
advisory
groups



10 technical
advisory
groups

Throughout our qualification development projects we also
engaged with over **60** different industry groups, **29** providers,
and **10** government and local government organisations.

Tuākī Whakatutukitanga

Statement of Service Performance 2024-2025

Muka Tangata, People, Food and Fibre Workforce Development Council, works to enhance vocational education and training to meet industry needs, and to support iwi and hapū Māori, ākonga (learners), and kaimahi (workers) to flourish in the food and fibre sector.

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.

Outcomes we contribute to:

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

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



Equity

Focus on great outcomes for all



Openness

In our thinking and actions, exploring diverse ideas and options

Our deliverables and achievements in 2024-25

The following describes our deliverables and achievements for the year.

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	What we achieved 2023-24	What we achieved 2024-25
Intended impact: Mātauranga Māori and kaupapa Māori approaches drive success in education, training and qualifications.		
Māori flourish in the food and fibre sector – as owners, leaders, and workers.	- Published Te Haumako – Māori Workforce Development Plan for the Food and Fibre Sector: mukatangata.workforceskills.nz/te-haumako - Post-moderation of ākonga samples from Te Kura Kaupapa Māori o te Waiū o Ngāti Porou conducted completely in te reo Māori. - Worked with other Workforce Development Councils to develop operational guidelines for mātauranga Māori, including a descriptor of mātauranga Māori and three principles to guide kaimahi as they incorporate mātauranga Māori into their work practices.	- Development and release of the Māori Leadership Development Framework, comprising the online Tautoko Toolkit, a facilitator’s guide and pocket reference guide. These products are underpinned by a literature review, and interrogation of existing pathways to establish core principles of Māori leadership. - Development and submission to NZQA of the iwitanga micro-credential. - Completed the development and release of Ohu Ahumahi guidelines for mātauranga Māori within Skills Leadership and Advice (Strategy and Insights), Qualifications and Standards and Quality Assurance.

Key Deliverables

D1: Workforce Development Plans (WDPs) and Leadership

What does success look like	What we achieved 2023-24	What we achieved 2024-25
Outcome 1: People in our sector have the information and understanding to take action on skill and workforce issues.		
Rolling programmes of industry WDP updates commences	- We have updated our 14 industry workforce development plans (WDPs): mukatangata.workforceskills.nz. - Highlights from this year include: - Development of our new Skills Forecasting tool - Learner outcomes analysis - Learner trajectories analysis - Deep-dives and industry-specific analysis - The Shared Data Platform is made public via Te Mata Raraunga. Highlights from the year include delivery of and work on: core data on industries, workforce and learners, dashboards, a public-facing website and dashboard tools GDP and Occupation forecasting tool, learner outcomes analysis and Ringa Hora joined our work developing a skills forecasting microsimulation model. - Results of our Performance and Skills Survey of industry groups, as well as significant Māori organisations include: 76% were either somewhat or very satisfied with Muka Tangata's overall performance 69% were either somewhat or very confident that Muka Tangata understood their priorities 62% were either somewhat or very confident that Muka Tangata communicated their priorities.	We further aligned our WDP actions to match industries' needs and our strategic direction, by streamlining them into four focus areas. A complete list of projects is available here: Projects. Highlights include: - Launch of a skills forecasting tool for the food and fibre sector. - Development and launch of: Regional Economic Workforce Explorer tool. Occupations dashboard. Visa status dashboard. - Research on: - patterns of enrolments and completions. - labour market returns to vocational education. - Deep-dives and industry-specific analysis. - The Shared Data Platform Te Mata Raraunga achievements included: - core data on industries, workforce and learners, along with dashboards to help users visualise and explore this information, - refreshing and expanding the capability of our GDP and Occupation Forecasting tool to include more detailed demographic data and job count information, - publishing an initial version of the Skills Forecasting tool, with ongoing work to expand the number of scenarios and enhance the model's capabilities, - providing training to analysts across WDCs on IDI analyses, SQL, and PowerBI, building capability to undertake complex data work across the network. - Results of this year's Performance and Skills Survey of our industry groups that we undertake on behalf of the Tertiary Education Commission (TEC) for vocational education and training performance metrics were: 57% were either somewhat or very satisfied with Muka Tangata's overall performance 47% were either somewhat or very confident that Muka Tangata understood their priorities 45% were either somewhat or very confident that Muka Tangata communicated their priorities 47% were either somewhat or very confident that current graduates have the relevant skills to succeed 45% were either somewhat or very confident that graduates in the future will have the relevant skills to succeed.

What does success look like	What we achieved 2023-24	What we achieved 2024-25
Priority population groups	- We published Te Haumako, our Māori WDP for the food and fibre sector. - We published Highlights, pulling together key findings on key cohorts within our sector - We launched our Recognised Seasonal Employer (RSE) Skills Recognition Project, and appointed a Pacific Workforce Development Lead to drive this work as well as the development of a Pacific Workforce Development Plan.	We have made progress on the below as part of our Te Haumako actions: - Establishment and facilitation of Māori Agribusiness Network to ensure the maintenance of our relationships with Māori industry. Members have also participated as SMEs in our qualification development projects. - Publication of Tiaki Tangata, stories highlighting effective pastoral support in Māori agribusinesses. - Development and publication of 'Attracting and retaining Māori staff...a beginner's guide' a resource for employers building cultural capability in their workplaces. - Publication of Skills and Training for Māori Agribusiness, an update on Te Haumako and progress on listed actions. - Initiation and progress on Ahuwhenua Workforce Planning tool, to inform and support development of workforce within Māori trusts and agribusinesses. As part of the RSE Skills Recognition Framework project, we have completed the mapping of transferable and technical skills across the NZ Qualifications and Credentials Framework, the Samoa Qualifications Framework, and the Vanuatu Qualifications Framework. We have continued to work alongside the Food and Fibre Centre of Vocational Excellence (Food and Fibre CoVE) to refine a stabilised draft of the framework by September 2025. Our Pacific Workforce Development Plan is in the final stages of development. The plan sets out clear priorities to support Pacific learner and workforce success across food and fibre, and anchors itself in cultural identity, language, and inclusive leadership. The plan is due to be published in August 2025.
Cross-cutting focus areas selected in consultation with sectors	We have published Highlights focused on cross-cutting issues such as retention and churn within the sector.	We have published Highlights focused on cross-cutting issues such as adopting agritech across the sector: mukatangata.workforceskills.nz/highlights

D2: Qualifications, Standards and Micro-credentials

What does success look like	What we achieved 2023-24	What we achieved 2024-25
Outcome 2: People in our sector have the skills and workforce capability they require to meet shared and diverse needs and aspirations.		
Innovative portfolio of qualifications developed that meet shared and diverse sector needs	- In collaboration with the Food and Fibre CoVE, we developed the Food and Fibre Skills Framework . - Qualifications development projects have seen regular engagement with iwi/Māori, industry and providers (Te Pūkenga (Primary ITO, polytechnics), Private Training Establishments, Te Wānanga o Aotearoa, and secondary schools) to consider shared and diverse sector needs. - Seafood qualifications development project: The review of the qualifications for Aquaculture, Seafood Processing and Commercial Fishing was completed in December 2023, with input provided by iwi/Māori, providers, and industry. - Forestry qualifications development project: Following consultations with the forestry industry, wood councils, and other organisations we have developed and published a new qualification at Level 2 and Level 5. - Entry Level and Agriculture qualifications development projects: We launched two simultaneous projects for the food and fibre sector in February 2024.	We have continued to work on three main qualifications development projects: Seafood, Agriculture, and Entry Level. The advisory groups for each project have contributed to drafting qualifications and other materials, which will be publicly consulted before submission to NZQA later in 2025. In addition, we launched five new projects to review and update 11 qualifications in the following areas: - Irrigation - Field Hydrology - Pork - Agrichem Supply and Agrichem Application - Wool We reviewed and updated 21 qualifications across the Poultry, Apiculture, Equine, Agriculture, Veterinary, Forestry, and Pest Operations industries.
Develop new priority skill standards, and update priority unit standards to skill standards	- As part of the Forestry qualifications development project, we have developed six new skill standards at Level 2. - Currently under development: - Wool Harvesting (five skill standards at Level 3) - Seafood	- We initiated and successfully completed a standards development project for the Forestry industry, aiming to address gaps in tree felling and machine-assisted felling. This project involved the development and publication of six new skill standards at levels 3 and 4. - Four new skill standards for the Wool industry, were published on the framework in August 2024. - A Horticulture Production skill standard at Level 4 was approved and published on the framework in July 2024. 40 new skills standards have been drafted to support the Agriculture, Irrigation, Pork and Field Hydrology industries. Consultation and submission are scheduled for the second half of 2025. 46 unit standards were reviewed and rolled over.

What does success look like	What we achieved 2023-24	What we achieved 2024-25
Develop micro-credentials in response to industry needs 2024-25 Innovative micro-credential design.	Working with stakeholders, we have developed the following micro-credentials: • Forestry micro-credentials (Level 2-5) • Emerging Leadership in People, Food and Fibre Industries (Level 4) • Wool Harvesting (Level 3) – Submitted to NZQA and pending approval • Seafood (Level 2) • Irrigation (Level 5) • Groundspread Nutrient Application for Primary Industry (Level 3) • In early 2024, we started working with Whakatōhea Māori Trust Board to develop an iwitanga micro-credential. As of June 2024, we are seeking feedback on a first draft from iwi and hapū who may wish to use it, before it is submitted to NZQA.	• 4 new Wool micro-credentials at level 3 were registered in the framework. • 1 new Horticulture Production micro-credential at Level 4 was approved and published on the framework. • 6 new Forestry micro-credentials at levels 3 and 4 were developed and published as the outcome of the machine assist felling project required and led by the industry. • As part of the Seafood and Agriculture projects, new micro-credentials have been developed in collaboration with industry experts, pending public consultation before submission to NZQA.

D3 Advice, Action and Assurance

What does success look like	What we achieved 2023-24	What we achieved 2024-25
Outcome 3: Equitable and quality learning and support are available when, where, and in diverse ways that people require.		
• Alignment of funding, programmes delivery • Advice to other government agencies 2024-25 • Alignment of funding, programmes and delivery.	• Investment Advice to TEC for the 2025 academic year submitted and published: mukatangata.workforceskills.nz/tec-advice. • Our advice was used by TEC within their investment Plan Guidance for 2025 Plan Guidance.	• Investment Advice to TEC for the 2026 academic year submitted and published: mukatangata.workforceskills.nz/tec-advice. • Our advice was used to inform TEC's published investment priorities for 2026.
Work with industry, providers, iwi Māori, and government agencies to implement our workforce development plans	• 938 engagement activities. • Engagement has supported implementation of the WDPs and facilitated connection with Māori business owners and employers for: Te Haumako development; qualifications development projects; feedback on quality assurance; and to inform TEC advice. • Feedback from industry has directly led to updating and refining our WDPs • We worked across Ohu Ahumahi to enable more integrated reporting of engagement for useful insights in our shared customer relationship management system, Aka Kōrero. • We have ongoing working engagements with E Tū union, and referral to New Zealand Council of Trade Unions for sustained connection, regular engagement with TEC Leads with specific oversight of the National Careers System Strategy and liaison to support implementation of Tahatū, TEC's new careers website.	We conducted 568 engagements across 211 different organisations over the reporting period. These engagements with industry peak bodies, government agencies, employers and iwi Māori supported the ongoing development and implementation of the WDPs, particularly Te Haumako. In addition, these networks and relationships facilitated the work of other teams, providing contacts and intelligence where needed for individual projects such as micro-credential development, the Forestry and Seafood qualification development projects and the Consent and Moderation Requirements project. We have purposely shifted focus to include the voice of small, medium and large employers alongside that of the peak bodies.

What does success look like	What we achieved 2023-24	What we achieved 2024-25
Implementation of a National Quality Assurance Plan incorporating continuous improvements	• Ohu Ahumahi has developed a principled approach to WDCs endorsing unified and transformative programmes that supports the development of quality programmes by providers. • All WDCs agreed to and set six kaupapa, or principles, of considerations when requesting endorsement for programmes. A set of rubrics support the consistency of this mahi. • 46 programmes were endorsed, achieving 100% endorsement within the Service Level Agreement (SLA) timeframe. We took part in two of the three joint programme endorsement/approval pilots with NZQA in May and June 2024, that looked to reduce the time taken for providers to have their programmes endorsed by a WDC and approved by NZQA. Results are being collated. These pilots were excluded from the SLA timeframe. • External Moderation Review, and Te Whakatōnga, together with feedback from providers, have enabled continuous improvement opportunities. • Our National External Quality Assurance and Moderation Plan 2023 with the Moderation Calendar 2023, and the National External Quality Assurance and Moderation Plan 2024 with the Moderation Calendar 2024 provide information and details about how we carry out our moderation functions. • 168 post-moderation events were carried out with providers. 1,391 learner assessment samples were evaluated. • 24 online and face-to-face site visits, 34 Consent to Assess engagements (covering some 208 unit standards), 407 pre-assessment moderation activities, and 20 professional development workshops/ seminars facilitated for providers. • The NZQA monitoring report of Muka Tangata released in October 2023 states that “Muka Tangata has developed an effective national external moderation system that provides confidence that assessment practices are fair, valid and consistent across all sectors”, and that “Muka Tangata has effective moderation processes for assessment standards”.	Our National External Quality Assurance and Moderation Plan 2024 with the Moderation Calendar 2024, and our 2025 National External Quality Assurance and Moderation Plan with the 2025 Moderation Calendar provide information and details to providers around their delivery, assessment and moderation requirements. Following a planning review of systems and approaches in October 2024, the 2025 new approach to quality assurance follows on from previous years in reviewing and introducing tools to support providers to better meet SSB delivery, assessment and moderation expectations. We initiated this research project Delivery and Assessment for the 21st Century with the Food and Fibre CoVE which was completed in November 2024. We recently developed a suite of guidance documents aimed at supporting providers to: • Embed Tirohanga Māori • Develop programmes for the food and fibre sector • Develop assessment materials, and assess against new skill standards • Design online assessments. Our Quality Assurance and Enhancement team activities have supported standard setting quality assurance functions: • 29 programmes were endorsed, all within the SLA timeframe • 314 Consent to Assess (for standards) applications were supported • 345 standards were pre-assessment moderated • 124 providers were post-assessment moderated. Post-assessment moderation targets were met. • 1382 learner assessment samples were evaluated with an overall verification rate of 83% • 25 online and face to face site visits were carried out • 7 professional development seminars were facilitated. Through these approaches, we have seen verification rates increase across most industries over this reporting period: mukatangata.nz/moderation-reports. The Consent and Moderation Requirements (CMR) for the food and fibre sector have recently been reviewed and updated, providing tertiary education organisations and schools with a single CMR (0052v7) to replace the four previous ones. The NZQA Muka Tangata monitoring report, released in November 2024, evaluates the quality of standard setting and endorsement functions. The results provide stakeholders with confidence in our quality assurance activities and outcomes: Report shows confidence in Muka Tangata Quality Assurance and Qualifications and Standards functions.



Te tautoko i tetahi hāpori e tipu nahau ana o roto i te rāngai Muka Tangata

Supporting a significant and growing demographic within food and fibre

Across the food and fibre sector, Māori are well represented as owners, kaimahi, and ākonga.

In 2023 the Māori asset base in the food and fibre sector was \$40 billion with exports of \$3 billion.¹

Māori workers formed approximately 16 percent of the food and fibre sector workforce since 2015, with some industries being especially high percentage.²

For example, in 2022, those who identified as Māori were:

- 30% of forestry workers³
- 26% of seafood workers
- 17% of sheep, beef, and deer farming workers

Over the period from 2017 to 2024, Māori learner enrolments in food and fibre sector qualifications reflected a steady presence across all learners, consistently making up around 23% to 25% of all enrolments.⁴

Te Haumako, our Māori Workforce Development Plan, guides our work with and for Māori in the food and fibre sector. It draws on a significant body of research that points to the power of culturally appropriate education and training. It includes actions that incorporate mātauranga and tirohanga Māori into all our work, as well as specific initiatives to support Māori-led solutions.

Following the launch of Te Haumako in October 2024, we have made significant progress on addressing many of the actions.

Te Haumako was officially launched in Wairoa on 21 October 2024, hosted by Tātau Tātau o Te Waiora.

“The values and vision of Te Haumako align with what the kahui from around Wairoa are doing to work their land and support rangatahi Māori to upskill and develop careers in the horticulture industry,” Muka Tangata Council Chair Erin Simpson (Taranaki, Te Atiawa) said.

“It’s heartening to see first-hand the kind of practices we are supporting.”



Scan for more information:
Our Workforce Development Plan
for Māori, Te Haumako

¹ Te Ōhanga Māori 2023. Includes food and fibre sector manufacturing exports, as covered by the industry division of Agriculture, Forestry and Fishing

² Data Source: Stats NZ Integrated Data Infrastructure

³ Forestry industry group is made up of Forestry, Logging, and Forestry Support Services industries

⁴ Data Source: Tertiary Education Commission database. For more information about TEC data, please visit Reporting and data collection | Tertiary Education Commission (tec.govt.nz)

Ngā hirahiratanga o Te Haumako

Te Haumako action highlights

- Developing guidance and resources, and workshops to upskill staff on incorporating **mātauranga Māori in qualifications**. This learning has been used most recently to embed te ao Māori values into the qualification conditions for Entry Level qualifications. The learning will also be used to support the development of an optional strand for the Level 3 and 4 Seafood qualifications. Read more about this work in our Qualifications section, page 20.
- Partnering with Whakatōhea to develop an **iwitanga micro-credential** that provides a way for mātauranga belonging to iwi to be used in formal qualifications if the iwi or hapū wishes. We are currently exploring how this micro-credential can be used as an optional strand for the Level 2 Entry Level qualification.
- **Embedding Tirohanga Māori** – a guidance document and webinar to give programme developers, tutors, and assessors further clarity about what te ao Māori principles mean in respect of delivery in the food and fibre sector. It provides tangible examples of how they can and are being applied within programmes.
- The release of the online Māori leadership development tool **Tautoko Toolkit**. Developed in collaboration with the Food and Fibre CoVE, the tool offers a series of modules for emerging leaders to reflect on and develop their strengths and values. The framework is values-centered, drawing on the knowledge, skills, and experiences that Māori will bring with them from their homes and whānau lives.
- Ongoing discussions with ahuhenua trusts that have operations in the food and fibre sector to support the development of **workforce development plans** that support their aspirations. We are continuing to work on the online component of the planning tool and will be seeking interest from businesses and trusts to trial the product over the coming months.
- Our **Tiaki Tangata** project shines a spotlight on how innovative Māori businesses are using te ao Māori values to support the workers in ways that encompass their emotional, mental, and physical health. Their stories are published on our website, to inspire, encourage and give ideas to other workplaces who wish to create supportive and caring environments where workers feel valued and looked after.

“It is the kind of resource that I would have loved to have access to a few years ago and I’ve really enjoyed being involved in its development.

I love farming and I would love more Māori to see the awesome potential that a career in the different industries can offer. I hope the Tautoko Toolkit will encourage rangatahi who have entered the industry to reflect on what they can offer as a leader and give them the confidence to follow their dreams.”

Dairy farmer Ben Purua, 2024 Ahuwhenua Young Farmer of the Year, chaired the industry group that oversaw the development of the Tautoko Toolkit.

Te whakamāmā kia tere ake te puta ki te māketē

Simplifying and improving speed to market

Our qualification development projects are driven by the needs of industry and completed in partnership with industry representatives, iwi and hapū Māori, and education providers.

This collaborative effort ensures ākonga gain the practical skills, knowledge, and attributes they need to thrive and contribute to the success of the food and fibre sector.

We take care to investigate how to incorporate mātauranga Māori into qualifications, standards, and micro-credentials to meet the needs of ākonga Māori and employers in the sector.

Ngā kaupapa whakawhanake

Development projects

Over the past 12 months, we have focused on developing qualifications, standards, and micro-credentials in priority areas:

Agriculture

The Agriculture qualifications development project entered its execution phase in July 2024. Over the remainder of the year, the project team convened monthly meetings with three advisory groups – steering, qualifications and provider – to:

- Assess industry skill gaps across agriculture at Levels 3–5
- Map learner career pathways from entry to advanced stages
- Define the structure and Graduate Profile Outcomes (GPOs) for Level 3 qualifications

These discussions, guided by the **Food and Fibre Skills Framework**, ensured that emerging trends and employer needs informed our work.

Between January – June 2025 we:

- produced first drafts of Level 4 and 5 qualifications and their GPOs,
- established the inaugural technical advisory group (TAG) to develop skill standards and micro-credentials in calf-rearing, and
- formed three additional TAGs covering Dairy, Livestock and Breeding.

Entry Level

From July to December 2024, the project team assembled a steering advisory group, and a working advisory group made of industry representatives, providers and schools. Together they worked on mapping and prioritising the skills at each learning level using the Food and Fibre Skills Framework. They have made progress in defining qualifications structure, credit size and GPOs.

The next steps will be working with the advisory group on developing new skill standards and reviewing existing unit standards.

Machine Assist Felling

This project focused on crafting Level 3 and Level 4 standards and micro-credentials and sought to ensure that education components aligned with both safety and operational excellence in Machine Assist Felling.

Six skill standards and six micro-credentials were approved by the NZQA for publication.

Primary Industry Business Management diploma

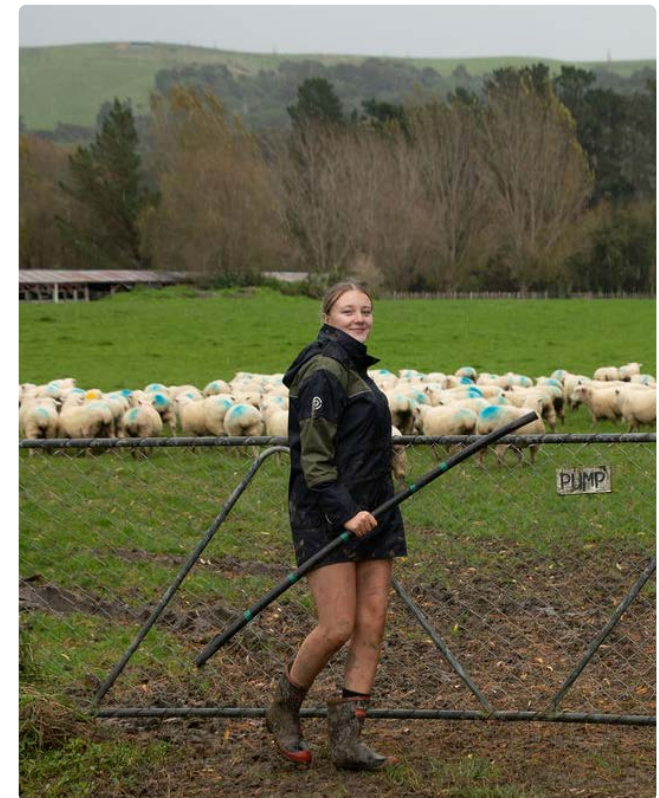
In early 2025, we launched the review of the NZ Diploma in Primary Industry Business Management (Level 5) to ensure that it is meeting the needs of our industries. A qualifications and a provider advisory group have been set up from March to address the skills for this diploma and its related GPOs, how it fits into existing career pathways across our industries and what other products, such as micro-credentials and skill standards, may be needed to support the qualification.

Case study: Micro-credential growing leaders in the Dairy industry

Hamish Hodgson, Dairy Training Ltd Manager, was one of many industry representatives from across the food and fibre sector who worked closely with us on the development of the Emerging Leadership in People, Food and Fibre Industries micro-credential.

“Muka Tangata were very collaborative in their design approach,” he says. “They got feedback from each sector and were really open to designing something fit for purpose, with enough flexibility that any sector can pick it up and make it their own – that’s not always easy to get right.”

In August 2024, Dairy Training Ltd became the first provider in the country to offer a programme leading the micro-credential, launching a training programme for emerging leaders in the Dairy industry including 2IC, herd managers, and new managers.





Seafood

We've worked continuously with our industry- and provider-led working and steering groups on the Seafood qualifications development project throughout the reporting period.

Notable progress includes:

- Level 3 and compulsory core GPOs: Draft Level 3 and 4 core GPO products were presented for sign-off last year. The steering group recommended making the core elements optional rather than compulsory. Already developed products can still be used to meet qualification requirements.
- Level 3 and Level 4 qualification: Proposed a new structure for the Level 3 and 4 qualifications, making most GPOs optional and retaining only one compulsory GPO per level. Plan to develop a te ao Māori strand for each level and will engage with Māori in the industry to shape its content.
- Factory Maintenance Management: A draft micro-credential is complete and will be shared with seafood industry specialists for feedback.
- Formation of seaweed working group to identify supportive products, exploring potential introductory micro-credentials for the sector.

Wool

In December 2024, Muka Tangata initiated planning for three New Zealand Certificates in the Wool industry. Following an establishing wānanga with industry representatives in March 2025, project objectives and key qualification enhancements were identified.

To date, we have:

- Established two qualification advisory groups – one for Level 3 and one for Level 4 qualifications.
- Reviewed existing unit standards and provided currency recommendations.
- GPOs general conditions and credit allocations for each qualification.

Qualifications reviews

During the reporting period, we've also developed, reviewed, revised, and rolled-over qualifications, standards, and micro-credentials in the following areas:

- Livestock
- Apiculture
- Equine
- Poultry
- Pork
- Agrichemicals
- Irrigation, and
- Rural Animal Veterinary Technology.



A complete list of our qualifications development mahi is available on our website.

Field hydrology diploma

The New Zealand Diploma in Field Hydrology (Level 5) is currently under review. This review is essential for assessing whether the qualification continues to meet the needs of the hydrology workforce and aligns with industry standards.

The review also considers the related unit standards and potential micro-credentials in the Field Hydrology domain.

Six draft skill standards were shared for consultation in June 2025.

Case study: Freshwater management micro-credential for the Horticulture sector

We worked alongside Horticulture New Zealand as part of the Growing Change Project⁵ to develop the 'Assess and manage risks to freshwater from horticultural production' micro-credential.

Horticulture NZ Regional Extension Officer Mark Shelly says: "The most important thing is that we give growers the tools and knowledge to appropriately identify, assess, and mitigate on-farm risks that are uniquely specific to the horticulture sector."

"Muka Tangata were absolutely essential in this project," says Mark. "They were really great to work with."

5 Growing Change is a project co-funded by Horticulture New Zealand and from the Essential Freshwater Fund, which is administered by the Ministry for the Environment.

Kia whaihua, kia māmā te whai, kia kounga

Improving relevance, accessibility, and quality

We ensure qualifications reflect national standards through robust quality assurance and moderation – helping education providers deliver consistent, industry-ready training across the food and fibre sector.

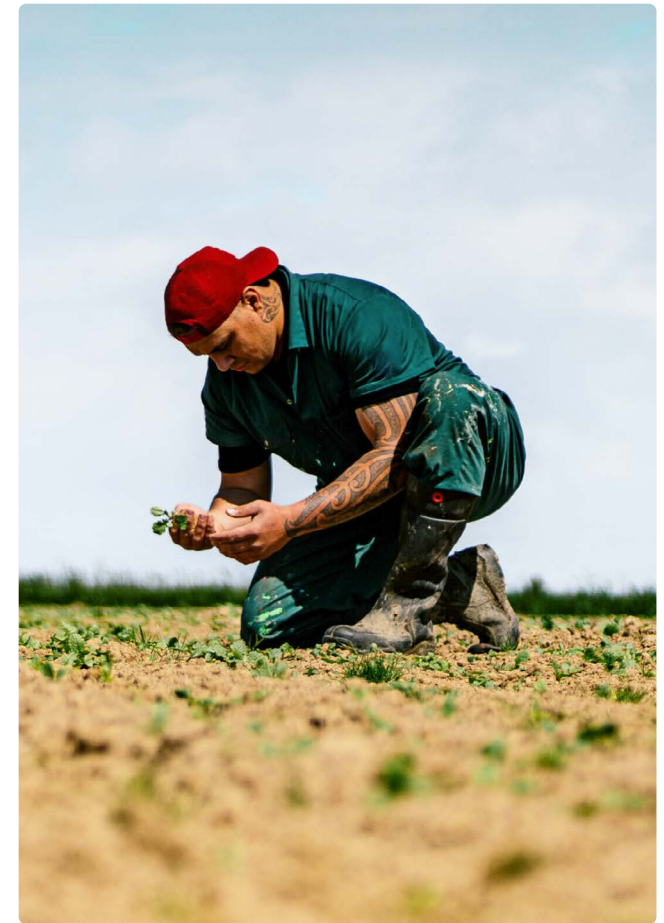
He whakangungu, he tautoko āwhina mō ngā kaiwhakarato

Proactive training and support for providers

We continue to work closely with providers to support both provider and ākonga success in the food and fibre sector. During the reporting period we facilitated:

- 7 online seminars
- 25 onsite and online hui whakapūmau provider visits
- 2 workshops

Participant feedback was highly positive, with many appreciating clear communication and engaging format. Comments included: *“Well run and key points covered – my questions were answered”* and *“Great detail and discussion.”* Overall, the sentiment was summed up with, *“Continue with the good mahi.”*



He huarahi hou hei whakaū i te kounga

Guiding assessment development

We developed and published a suite of guidance documents for providers designed to support providers and practitioners across the food and fibre sector to deliver high-quality, equitable, and future-focused education and assessment.

Each document reflects sector-specific needs, provides practical insights, and acknowledges the evolving direction of vocational education in Aotearoa New Zealand.

The guidance documents cover:

- **Skill Standards**
- **Programme development, delivery, and assessment**
- **Designing online assessments**
- **Embedding tirohanga Māori.**



Arotake herenga whakaaetanga me ngā herenga Whakataurite – Ngā herenga aromatawai ā-ahumahi me ngā herenga whakataurite

Review of Consent and Moderation Requirements – Industry assessment and provider moderation requirements

The Consent and Moderation Requirements (CMR) for the food and fibre sector have been reviewed and updated, providing tertiary education organisations and schools with a more streamlined document.

CMRs are the requirements that providers must meet to assess against specific standards, and the moderation process that organisations with consent to assess need to engage in.

The new CMR (0052 v7) for Agriculture, Animal Care and Handling, Horticulture, Pest Management, Pork Production, Poultry Production, the Primary Sector, Sports Turf, Wool Harvesting, and Environment will be the primary CMR for Muka Tangata going forward.

Any new applications for consent to assess will be evaluated against CMR 0052 v7.

HATA conference

We delivered a comprehensive workshop covering unit standards, consent to assess, moderation, and best practice assessment, and supported moderation exercises during the Horticulture and Agriculture Teachers Association of New Zealand (HATA) conference. Additionally, we presented two online seminars especially for HATA.

“Muka Tangata have attended nationwide Sow the Seed/HATA Regional Hub meetings, run and facilitated online meetings, and directed one to one support for our teacher membership. The support and guidance from Muka Tangata have boosted the confidence of HATA members in their assessment practices and moderation compliance for unit standards.”
– Suzy Newman, HATA

Whakataurite motu whānui a waho National external moderation

As part of our new approach to quality assurance, we continue to apply a risk-based approach to national external moderation, and had multiple moderation focus areas over the reporting period. Our Quality Assurance and Enhancement team meet regularly with contracted moderators throughout the year, providing opportunities for professional development that support moderators making consistent judgements.



Case study: Improving outcomes for Vehicle and Machinery programmes

Vehicle and Machinery programmes and standards were a moderation focus area between 2023-2025, as we worked alongside providers to improve moderation verification rates (where we agreed with the assessor decision).

Through pre-moderation of assessment materials, as well as hosting group seminars and individual provider workshops, we worked alongside providers to ensure confidence in their mahi.

As a result of this engagement, we have seen a substantial improvement in Vehicle and Machinery provider verification rates, moving from a low 63% in 2023, to 73% in 2024, to a high 89% in 2025.



Te tuari pārongo pai e tuwhera ana ki te katoa

Sharing good and easily accessible information

Understanding the food and fibre sector provides valuable context for identifying workforce and skill needs. Our research and analysis work provides industry with good, easily accessible information.

Te māhere whakawhanake o te Ohu Mahi

Workforce development plans

Workforce development plans (WDP) are a key mechanism for amplifying the voice of the food and fibre sector within the vocational education and training system. The plans, one for each of our 14 industries, are used 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.

We continue to update and develop our plans and during the 2024-2025 year we further aligned our WDP roadmap actions to match industries' needs and our strategic direction.

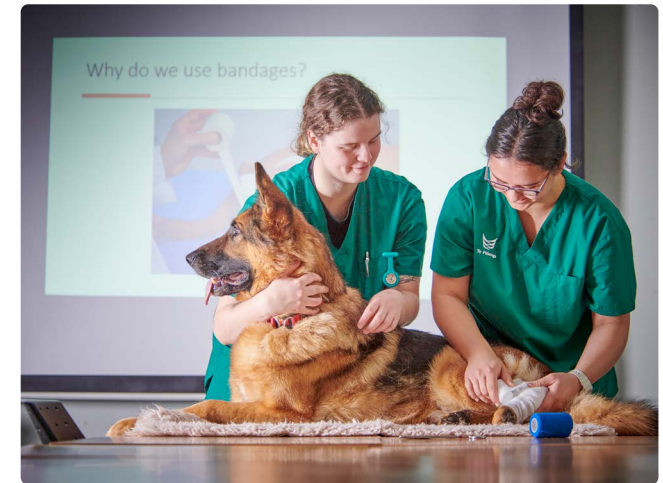
Our new projects are organised into four focus areas:

- **Training that works**
- **Insights for industry**
- **Success for learners and workers**
- **Simplify qualifications**

The projects demonstrate how we will address the vocational education and training opportunities that arose from our engagement with industry, research, and analysis.



A complete list of projects is available on our WDP website.



Ngā rauemi tātaringa

Analysis tools

During the reporting period, we developed:

Skills Forecasting tool

In May 2025, we launched our Skills Forecasting tool for the food and fibre sector. A first of its kind for the sector, the tool allows us to work with industry on different scenarios and options for building workforce capability.

Using data from Stats NZ Integrated Data Infrastructure, TEC, and Ministry for Primary Industries, the microsimulation tool models every worker in our sectors over 50 years (2000 to 2050) to forecast workforce size, characteristics, and skill level through to 2050 under different scenarios.

The tool is fully extendable and flexible to other sectors and policy challenges, for example workforce shortages, immigration, and has the ability to bring in industry forecasts and build new scenarios around industry goals and to adjust the model based on industry characteristics and needs.

The tool's forecasting capabilities offer decision-makers a clearer understanding of the potential challenges and opportunities ahead, helping them make data-informed choices.



The scenario planning function will be invaluable in supporting the seafood industry to address future challenges and opportunities requiring a skilled workforce.

Lisa Futschek, Chief Executive Seafood NZ

Regional Economic Workforce Explorer tool

Using data from the GDP and Occupation Forecasting tool, Stats NZ, and the Integrated Data Infrastructure, we developed the Regional Economic Workforce Explorer tool – bringing regional workforce trends and GDP trends side by side for the first time.

The tool provides an accessible, data-driven view of key economic and workforce trends in Aotearoa New Zealand, tailored to both specific food and fibre industries and regions.

Analysis of who does what in our industries

During the reporting period we published:

- An **occupations dashboard** and analytic report that allows users to explore the range of occupations that make up the food and fibre sector and delve deeper into over 90 occupations within our industries. Through the tool, users can learn about the demographic profile, employment characteristics (such as hours worked), and highest qualification held by workers for each occupation.
- A **visa status dashboard** that shows the visa status of workers across the food and fibre sector.

We also conducted a suite of research exploring patterns of enrolments and completions, as well as investigating the labour market returns to vocational education. This research includes insights on learner trajectories, pathways, and information on post-study outcomes.

Kupu tohutohu ki Te Amorangi Mātauranga Matua

Advice to the Tertiary Education Commission

Our advice to TEC helps funding decisions consider the needs of industry by ensuring there are enough people with the right skills to meet workforce demand. We provided advice to TEC in November 2024 for the 2026 academic year.

The advice provided drew on our 2025 advice and was updated with our in-house GDP and Occupation forecasting. We also undertook specific consultation with our industries on our draft advice to verify needs and confirm priorities.





Te mahi tahi ki a tātau hoa mahi

Collaborating with our partners

We collaborate across industry and the vocational education and training sector to strengthen the connection between training and industry needs. We remain committed to fostering inclusive engagement and ensuring that all parts of Aotearoa New Zealand's food and fibre workforce are equipped for the future.

Te mahitahi i te rāngai mātauranga ahumahinga

Collaboration in the vocational education sector

Food and Fibre Workforce Capability Strategy

The Government has an aspirational target of doubling exports by 2034, including food and fibre exports, which accounted for 81% of all goods exports in 2024. Achieving this goal requires new technology, simplifying regulations, securing strong trade deals, strengthening supply chains, and building strong partnerships. Developing a skilled, adaptable workforce with the right training is central to these changes.

The Food and Fibre Chief Executives group, with the support of Muka Tangata, are developing a Food and Fibre Workforce Capability Strategy to support the future food and fibre workforce and support the goal of doubling the value of exports.

The Strategy is a sector-led call to action that will advocate for investment in workforce capability and identify key changes required to reduce barriers to training.

The Strategy will:

- Clarify the key skill and workforce drivers involved in doubling the value of exports
- Identify key barriers to meeting those skill and workforce needs
- Identify what can be done to meet those needs, including effective attraction and retention, having the right qualifications and micro-credentials, and the right kinds of training delivery.
- Identify the key changes required to policy, regulation, and funding so that these can be delivered to industry and employers.

The Strategy will present a common view for industry to use with the government (including the new Industry Skills Boards and other government agencies) on what they want and how it might be achieved. It will assist industries to decide what capabilities they require, including how they are delivered.

By June 2025, key food and fibre industry partners and work-based providers had contributed to the development of a draft version of the Strategy. A final version of the Strategy will be completed in the latter half of 2025.

Food and Fibre Centre of Vocational Excellence

Our collaborative relationship with the Food and Fibre Centre of Vocational Excellence (Food and Fibre CoVE) continues, working together to enable Aotearoa New Zealand's food and fibre sector to thrive. To do this, we've engaged in a variety of projects, including the Food and Fibre Māori Leadership Development Framework, that ultimately led to the development of the Tautoko Toolkit (read more on page 19). We've also begun working collaboratively on our Recognised Seasonal Employer training project (page 35), focused on providing skill recognition for the over 19,000 RSE workers participating in Aotearoa New Zealand's RSE scheme. The Delivery and Assessment for the 21st Century research project, that we initiated, was completed in November 2024. Additionally, we've been involved in the Food and Fibre CoVE **Recognition of Prior Learning** project, as well as the **Investing in Emerging Technologies: Gamification, VR and AI Research project and pilots.**



Cross-agency collaboration for better vocational education outcomes

In December 2024, representatives from TEC, NZQA, and the Ministry of Education met with qualifications and quality assurance leaders of the six Workforce Development Councils where they discussed opportunities to improve vocational education qualifications and quality assurance policy and regulatory settings.

Craig Langdon (GM Qualifications and Standards, Muka Tangata), said, “collaboration across the aspects of funding, qualifications framework and standard setting which overlap will result in better outcomes for the vocational education sector.”

Career pathways mapping

Our career pathways mapping project will design and maintain both sector-specific and cross-sector career pathway maps for the food and fibre industries. These maps will highlight transferable skills and clearly illustrate entry points, progression routes, and transition opportunities. By doing so, they will provide the sector with accessible, industry-relevant pathway maps to support workforce attraction and retention.

This skills-first career pathway framework will:

- Make visible the opportunities for skill development and lifelong learning across people, food, and fibre sectors
- Improve equity in career navigation and advancement for Māori, Pacific peoples, tāngata whaikaha, RSE and seasonal workers, youth, and women

We’ve developed two sector-specific career pathways maps for the Irrigation and Sheep, Beef and Deer sectors. Additionally, we’ve worked with the Wine, Irrigation, Sheep, Beef and Deer, Aquaculture, Landscape construction and Greyhound industries so far on transferrable skills mapping, with many more industries eager to be involved.

We look forward to continuing this work over the next six months to provide industry with relevant, current, and helpful career pathway resources.

Federation of Māori Authorities

The Federation of Māori Authorities (FOMA) continues to provide strong partnership and influence within qualification development. FOMA members have also been a critical source of input for our Food and Fibre Capability Strategy, providing insights from Māori agri-business and leadership lenses.





RSE Worker Skills Recognition project

The RSE Worker Skills Recognition project aims to establish a structured framework for recognising the skills of over 19,000 Pacific workers participating in Aotearoa New Zealand's Recognised Seasonal Employer (RSE) scheme. Now partially funded by the Food and Fibre CoVE, the project will:

- Map qualifications on the NZQCF and Pacific Qualifications Frameworks, identifying gaps
- Propose skills pathways and recommend new credentials
- Collaborate with stakeholders to establish mutual credential recognition agreements

As of June 2025, we have submitted recommendations for new credentials to NZQA.

Soko ni Drua

We commenced work on Soko ni Drua, our workforce development plan for Pacific peoples in the food and fibre sector in mid-2024.

This work has been shaped by talanoa with Pacific people across the motu, capturing a range of lived experiences and workforce aspirations.

Soko ni Drua will provide industry with a strategic tool to promote the best outcomes for the Pacific workforce in the food and fibre sector.

The plan is informed by existing data and insights collected by Muka Tangata, layered with cultural knowledge systems and real-time feedback from our communities.

Soko ni Drua will be published in the latter half of 2025.

Te mahitahi puta noa i ngā Ohu Ahumahi

Collaboration across Ohu Ahumahi

We work collaboratively across Ohu Ahumahi Workforce Development Councils so that Aotearoa New Zealand's workforce is supported by responsive vocational education and training.

Shared Data Platform

The Ohu Ahumahi Shared Data Platform – Te Mata Rauranga – is hosted within Muka Tangata. The platform is a source of consistent and accurate vocational education and workforce data at an iwi, regional and national level. Kaimahi across Ohu Ahumahi contribute to the information and governance of the platform.

GDP and Occupation Forecasting tool

Launched in late 2024, the GDP Occupation Forecasting Tool gives users the ability to filter and visualise three-year forecasts of occupations by industry and year, as well as view historic and forecasted GDP by industry.



Development was led by Muka Tangata staff in conjunction with the Shared Data Platform team and tested and quality assured by analysts across Ohu Ahumahi (the collective of the six WDCs) in partnership with Scarlatti.

Industry Changers dashboard

The Industry Changers dashboard was published on Te Mata Raraunga in April 2025. The dashboard provides analysis of industry movements, showing the industry groups people move into when they leave their current industry, as well as the industry groups they came from. The data highlights the most common movements both within and across the industries represented by the six WDCs, offering valuable insights to support workforce planning and career pathway development.

Research into vocational education impacts on wellbeing and the labour market

Ohu Ahumahi jointly funded research conducted by the New Zealand Policy Research Institute – Te Kāhui Rangahau Taurite into vocational education impacts on wellbeing outcomes and the labour market.

The research followed a cohort of 110,262 domestic learners (at levels 1-7, excluding bachelor's degrees), and compared them to individuals without vocational education post-school qualifications after 2, 5, and 10 years, to highlight the benefits of vocational education and training.

Pacific Fono

The Pacific Fono, comprised of Ohu Ahumahi governors of Pacific heritage, continues to lead and shape the vocational education and training landscape for Pacific communities to ensure that Pacific learners, industries, and communities are central to the evolving VET system.

Major milestones this year include gifting the Fijian name 'Soko ni Drua' for the Muka Tangata Pacific Workforce Development Plan and embedding the Mana Moana Pacific Outcomes Framework across Ohu Ahumahi, led by a collective Tautua- servant leadership effort, through advocacy, strengthening key relationships and partnerships, celebrating Pacific Language Weeks, coaching Talanoa, and Pacific cultural competency training.

This collective Tautua, ensures a strong foundation for the continued growth and success of Pacific peoples in Aotearoa.

Te Kāhui Ahumahi

Te Kāhui Ahumahi is made up of Council members that wish to participate from each WDC and provides collective Māori strategic guidance, advice, and support to the Ohu Ahumahi.

Over the last year the Kāhui Ahumahi continued to support the Ohu Ahumahi in the development and implementation of He Rau Ranga Tira – Te Tiriti o Waitangi in practice, and Mātauranga Māori operational guidelines.

Te Kāhui Ahumahi focused their strategic leadership on the vocational education and training system redesign, developing key messages on Māori priorities and system settings, engaging with iwi leaders, industry and government, and publishing submissions to the consultations.

Ko ngā pae tawhiti, whāia kia tata
Ko ngā pae tata, whakamaui kia tina!



Ngā aronga whakamua

Looking ahead

Our operations to the end of 2025 remain aligned to our vision for 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.

As we prepare for disestablishment, and to be replaced by Industry Skills Boards, we have pivoted our work programme over the next six months so that activities are tailored to those of a future Food and Fibre Industry Skills Board. We will continue to develop qualifications, standards, and micro-credentials to make sure people in our sector have the skills for work. We remain responsible for quality assurance activities with providers, including programme endorsement and external moderation. We will continue to provide high quality data and insights on the food and fibre sector and workforce needs.

We extend our sincere thanks to the food and fibre sector for their valued support over the past four years. Your time, insights, and commitment have been instrumental in shaping our work and ensuring it aligns with the needs of the industry. We are deeply grateful for your contribution.



Muka Tangata

Our people

Since our establishment in October 2021, we've built our team to meet the needs of the food and fibre sector.

Our teams deliver on our core functions – qualifications development, quality assurance and moderation, and workforce development.

These teams are supported by Engagement and Partnerships managers who work with our industries to identify the current and future needs of the workforce.

Our Corporate Services team supports Muka Tangata in policy and budget decisions, communications and marketing, and supporting the governance and functions of our Council.



In 2024 we introduced a Senior Pathways Advisor to help improve current vocational education and training pathways within the food and fibre sector. Much of their focus has been on developing career pathway maps with interested industries. You can read more about our Career Mapping mahi on page 34.

Our kaimahi are where our industries are – spread across Aotearoa working in regional and central locations.

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

Ngā Rourou

Our operating model identifies the teams in our organisation working together as one team, united and supported by a shared approach to te Tiriti and corporate service functions.

In 2025, we refreshed the structure and operations of Ngā Rourou, our industry-focused, cross-organisational groups that tie together all our work across our functional areas.

Ngā Rourou are now grouped into four industry-focused, cross-organisational groups that tie together all our work across our functional areas.

- Agriculture (Dairy, Sheep, Beef and Deer/ Wool, arable, other animals, deer, pork/poultry)
- Horticulture (Fruit, Vegetables, Grapes and Wine, Nursery, Sports Turf, Amenity, Floriculture gardening)
- Forestry (Harvesting, silviculture) and Seafood (Aquaculture and wild fisheries)
- Support Services and Specialists (Equine, dogs and racing, Veterinary, Apiculture)

Ngā Rourou share industry-related knowledge and insights across the organisation, contribute to deliverables such as qualification reviews, programme endorsements, WDP updates, and investment advice to TEC, as well as identifying and discussing opportunities and challenges facing our industries, providing recommended actions to the Leadership Team.

Location



Ethnicity

9% Asian

9% Pacific peoples

63% European

28% Māori

7% MELAA

2% Prefer not to say

**As kaimahi can appear more than once in our reporting, ethnic group totals will add to more than 100 percent.*

Gender

64%

Female



36%

Male





Te whakahaerenga o Muka Tangata

Governance and accountability

Te Kaunihera

Our Council

Chaired by Erin Simpson, our Council is made up of members with diverse experience across the food and fibre sector, education, unions, and the interests of Māori and Pacific peoples. This breadth of industry knowledge has been instrumental in setting priorities and identifying potential risks – particularly within Māori agri-business. Strong connections between the Council and the sector have also proven beneficial in understanding the specific needs and preferences of industry groups.

We would like to recognise and thank the members of our Council who have stepped down from their roles at the end of their terms: Kevin Ihaka, Bernadette Kelly, Cathy Webb, Iani Nemani and Antonia Lillii.

We are deeply grateful for the time, energy, and commitment they have devoted to Muka Tangata – leading us through periods of growth, challenge, and transformation.

Full Council bios can be found on our website: mukatangata.nz/muka-tangata-council/

Te hanganga me ngā heapapatanga

Structure and responsibilities

The Muka Tangata Council has established three sub-committees:

Te Rōpū hei Tiaki Tangata

Te Rōpū hei Tiaki Tangata provides 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 maintaining culture and practice across Muka Tangata.

Finance, Audit and Risk Committee

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

Te Rōpū Māori

Te Rōpū Māori provides valuable insights and gives effective direction to ensure that the needs and aspirations of Māori have a specific voice. Through this committee, kaupapa Māori can be discussed, reviewed, and approved prior to (or in some cases instead of) going to the full Council. The committee provides valuable insights and gives effective direction to ensure that the needs and aspirations of Māori have a specific voice. The committee is made up of all Māori members of our Council and two non-Māori members and is chaired on a rotational basis.

Ngā tāngata i tae mai

Attendance register

Name (Role)	Sub-Committee	Term ends	Council fee	Meetings attended
Erin Simpson (Chair)			\$62,274.95	6/7
Kevin Ihaka (Deputy Chair)	Hei Tiaki Tangata	16 June 2025	\$38,698.56	4/7
Bernadette Kelly	Hei Tiaki Tangata Chair	30 June 2025	\$24,883.97	6/7
Cathy Webb	Hei Tiaki Tangata	13 June 2025	\$30,853.32	7/7
Cheyenne Wilson			\$30,938.62	5/7
Chris Flatt	Finance, Audit and Risk Committee		\$22,621.75	4/7
Geoff Taylor	Finance, Audit and Risk Committee		\$22,621.75	7/7
Iani Nemani	Finance, Audit and Risk Committee	30 June 2025	\$22,621.75	7/7
Paul Crick	Hei Tiaki Tangata		\$22,621.75	6/7
Renee Rooney	Finance, Audit and Risk Committee		\$20,121.75	5/7
Turi Ngātai			\$22,621.75	4/7
Antonia Lillii (Associate)		24 June 2025	\$20,121.75	6/7

Te Taha Pūtea

Financial Performance



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 2025

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 49 to 76, that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/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 9 to 16.

In our opinion:

- the financial statements of Muka Tangata :
 - present fairly, in all material respects:
 - its financial position as at 30 June 2025; 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 Tier 2 Public Sector PBE Accounting Standards RDR issued by the New Zealand Accounting Standards Board; and
- the statement of service performance of Muka Tangata:
 - presents fairly, in all material respects, appropriate and meaningful service performance information in accordance with Muka Tangata's measurement bases or evaluation methods for the year ended 30 June 2025; and
 - complies with generally accepted accounting practice in New Zealand in accordance with Tier 2 Public Sector PBE Accounting Standards RDR issued by the New Zealand Accounting Standards Board.

Our audit was completed on 30 October 2025. 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.

Emphasis of Matter – The financial statements are prepared on a disestablishment basis

Without modifying our opinion, we draw attention to note 1 on page 54 about the financial statements being prepared on a disestablishment basis. The Education and Training (Vocational Education and Training System) Amendment Bill was passed on 15 October 2025 which provides for the disestablishment of the Workforce Development Councils by 31 December 2026 or earlier by Order in Council. As a result, Muka Tangata is no longer considered a going concern.

We consider the disestablishment basis of preparation of the financial statements and the related disclosures to be appropriate to Muka Tangata's circumstances.

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.



BDO Wellington Audit Limited

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.

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

The Council's responsibilities arise from the Order in Council made under section 363 of the Education and Training Act 2020 and the Charities Act 2005.

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 Muka Tangata's approved budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Muka Tangata's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness and meaningfulness of the reported performance information within Muka Tangata's framework 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 Muka Tangata's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 5 to 8, 18 to 44 and 77 to 80 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 (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'Geoff Potter', with a long horizontal line extending to the right.

Geoff Potter

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

Statement of Responsibility

Muka Tangata is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance about the integrity and reliability of reporting. The Council is responsible for the preparation of the Statement 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 2024 to 30 June 2025

The Financial Statements fairly reflect the financial position and operations of Muka Tangata for 1 July 2024 to 30 June 2025

Signed by:



Erin Simpson
Council Chair
30 October 2025



Jeremy Baker
Chief Executive
30 October 2025

Statement of Comprehensive Revenue and Expense

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

All in \$000s	Note	Actual 2025	Budget 2025	Actual 2024
Revenue				
Government funding	2	10,155	10,155	10,155
Grants funding	2	-	-	-
Interest revenue	2	307	173	209
Other revenue		511	500	500
Total revenue		10,973	10,828	10,864
Expenditure				
People related costs	3	9,867	7,973	7,665
Hāpaitia Limited – Shared Council services	3	1,345	1,645	1,473
Administration and other expenses	3	960	2,469	1,242
Depreciation and amortisation	3	164	154	164
Total expenditure		12,336	12,241	10,544
Surplus/(Deficit)		(1,363)	(1,413)	320
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		(1,363)	(1,413)	320

Statement of Financial Position

Muka Tangata – People, Food and Fibre Workforce Development Council

As at 30 June 2025

All in \$000s	Note	Actual 2025	Budget 2025	Actual 2024
Assets				
Current assets				
Cash and cash equivalents	4	5,986	1,386	6,060
Short term investments		-	3,000	-
Trade and other receivables	5	877	794	998
Prepayments		33	20	-
Total current assets		6,896	5,200	7,058
Non-Current assets				
Intangible assets	7	1,210	1,487	1,374
Total non-current assets		1,210	1,487	1,374
Total assets		8,106	6,687	8,432
Liabilities				
Current liabilities				
Trade and other payables	8	351	316	761
Employee entitlements	9	1,886	668	439
Total current liabilities		2,237	984	1,200
Total liabilities		2,237	984	1,200
Net assets		5,869	5,703	7,232
Equity				
Accumulated surplus	12	4,659	727	297
Operating reserve	12	-	1,500	2,500
Capital reserve	12	1,210	1,932	2,050
Special projects reserve	12	-	1,544	2,385
Total equity		5,869	5,703	7,232

Explanations of major variances against budget are provided in Note 13.
The accompanying notes form part of these financial statements.

Statement of Changes in Net Assets/Equity

Muka Tangata – People, Food and Fibre

Workforce Development Council

For the year ended 30 June 2025

2025						
All in \$000s	Note	Accumulated surplus	Operating reserve	Capital reserve	Special projects reserve	Total net assets/equity
Balance at 1 July 2024	12	297	2,500	2,050	2,385	7,232
Total comprehensive revenue and expense for the year		(1,363)	-	-	-	(1,363)
Transfers between reserves						
Operating reserve		2,500	(2,500)	-	-	-
Capital reserve		840	-	(840)	-	-
Special projects reserve		2,385	-	-	(2,385)	-
Total transfers		5,725	(2,500)	(840)	(2,385)	-
Balance at 30 June 2025		4,659	-	1,210	-	5,869

2024						
All in \$000s	Note	Accumulated surplus	Operating reserve	Capital reserve	Special projects reserve	Total net assets/equity
Balance at 1 July 2023	12	278	1,500	2,334	2,800	6,912
Total comprehensive revenue and expense for the year		320	-	-	-	320
Transfers between reserves						
Operating reserve		(1,000)	1,000	-	-	-
Capital reserve		284	-	(284)	-	-
Special projects reserve		415	-	-	(415)	-
Total transfers		(301)	1,000	(284)	(415)	-
Balance at 30 June 2024		297	2,500	2,050	2,385	7,232

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

All in \$000s	Note	Actual 2025	Budget 2025	Actual 2024 Restated
Operating activities				
Receipts from Government		10,155	11,678	10,152
Receipts of interest	17	177	173	18
Receipts of other revenue		542	500	469
Goods and services tax (net)		45	(772)	(21)
Payments to people		(7,900)	(7,368)	(6,903)
Payments to suppliers		(3,223)	(5,204)	(3,213)
Net cash flows from operating activities		(204)	(993)	502
Investing activities				
Term deposit receipts	17	7,100	-	8,000
Term deposit payments	17	(7,100)	-	(8,000)
Receipts of interest from term deposits	17	130	-	190
Purchase of intangible assets		-	(154)	-
Net cash flows from investing activities		130	(154)	190
Financing activities				
Advances repaid by Hāpaitia		-	-	31
Net cash flows from financing activities		-	-	31
Net (decrease) increase in cash and cash equivalents		(74)	(1,147)	723
Cash and cash equivalents at beginning of the period		6,060	2,533	5,337
Cash and cash equivalents at end of the period		5,986	1,386	6,060

Explanations of major variances against budget are provided in Note 13.
The accompanying notes form part of these financial statements.

Note Index

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

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Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

1. Statement of accounting policies

Reporting entity

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

Basis of preparation

The financial statements have been prepared on a disestablishment basis.

Due to the matters outlined in the VET System redesign contained in Note 16 "Events after reporting date" the financial statements of Muka Tangata – People, Food and Fibre have not been prepared on a going concern basis for the year ended 30 June 2025. The Education and Training (Vocational Education and Training System) Amendment Bill was passed

on 15 October 2025 and provides for the transfer of Council assets to Industry Skills Boards on the disestablishment of WDCs which will cease to operate on 31 December 2026 or earlier by Order in Council. The legislation provides that the assets, staff and legal obligations transfer to ISBs or NZQA according to approved transition plans.

The preparation of financial statements on a disestablishment basis has had little effect on the balances reported in the financial statements. Current assets are either cash or liquid assets with actual balances of receivables and payables verified post balance date. All Assets are recognised at book value and will be transferred to ISBs as provided in legislation and will be recognised in the new entity at the same value. To reflect the liabilities of the WDC on disestablishment accruals have been made for redundancy payments that will be due when positions are terminated. Accordingly, there have been no realisation adjustments recorded in the Statement of comprehensive revenue and expense.

Reporting period

The reporting period for the current year is for the 12-month period 1 July 2024 to 30 June 2025 with the comparative year also reflecting 12 months of activities.

Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with the 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 30 October 2025.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

1. Statement of accounting policies (continued)

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 entity during the year.

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 Council 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:

- judgement when recognising grant revenue to determine if conditions of the grant contract have been satisfied. This judgement was 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 2025 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 was made for Income Tax.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

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.

Other income

Revenue is recognised for payments made by Workforce Development Councils to contribute to the ongoing operating costs of the Shared Data Platform on an exchange basis.

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 provide 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. In the 2024/2025 financial year TEC funding has been recognised as revenue only when used, as the TEC funding letter indicates that overpaid funds will be recognised as a liability to TEC, payable on demand and therefore is reflected as Income in Advance in the Balance Sheet.

In prior years Muka Tangata has recognised the TEC funding as revenue when received. The TEC funding had stipulations, and they take the form of restrictions not conditions.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

2. Revenue (continued)

All in \$000s	Actual 2025	Actual 2024
Government funding classified as non-exchange transactions		
Government funding classified as non-exchange transactions	10,155	10,155
Total	10,155	10,155
Other revenue classified as exchange transactions		
Interest revenue	307	209
Other revenue	511	500
Total	818	709
Total revenue	10,973	10,864
Revenue classification		
Non-exchange revenue	10,155	10,155
Exchange revenue	818	709
Total revenue	10,973	10,864

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

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 2025	Actual 2024
People related expenses		
Wages and salaries	7,545	6,927
Contractors	168	311
Councilors and board expenses	358	355
Redundancy and Retention payments	1,768	-
Other employee expenses	28	72
Total	9,867	7,665
Hāpaitia Shared Council Services⁽¹⁾	1,345	1,473
Depreciation and Amortisation		
Amortisation	164	164
Total	164	164
Administrative and other expenses		
Consultancy costs		
Consultancy costs	119	174
Audit expenses ⁽²⁾	47	38
Legal fees	12	2
Total	178	214
People and Culture costs		
Other staff costs	44	38
Total	44	38

All in \$000s	Actual 2025	Actual 2024
Information Technology costs		
IT licensing costs	50	6
Subscriptions and memberships	46	36
Total	96	42
Office and other costs		
General expenses	157	183
Travel and engagement costs	293	428
Communication and marketing	192	337
Total	642	948
Total administration and other expenses	960	1,242
Total expenditure	12,336	10,544

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

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

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 2025	Actual 2024
Bank deposits	356	2,456
Call deposits	5,630	3,604
Total	5,986	6,060

There are no restrictions over any of the cash and cash equivalent balances held by Muka Tangata. A Call account was held with the Bank of New Zealand with a daily floating interest rate.

5. Trade 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 debtor 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 indicates 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 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.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

5. Trade and other receivables (continued)

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.

All in \$000s	Actual 2025	Actual 2024
Trade receivables		
Trade receivables from exchange transactions	-	76
Net trade receivables from exchange transactions	-	76
Receivables from non-exchange transactions		
GST receivable	83	128
Advances to Hāpaitia Limited	794	794
Total receivables from non-exchange transactions	877	922
Total trade and other receivables	877	998

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre

Workforce Development Council

For the year ended 30 June 2025

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 significant influence over the following entity, which is accounted for using the equity method:

Name	Voting rights and Ownership interest
Hāpaitia Limited	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.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

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.

2025	Internally generated software	Total
All in \$000s		
Cost or valuation		
Balance at 1 July 2024	1,642	1,642
Balance at 30 June 2025	1,642	1,642
Accumulated depreciation and impairment		
Balance at 1 July 2024	(268)	(104)
Impairment	-	-
Amortisation	(164)	(164)
Balance at 30 June 2025	(432)	(432)
Net Book Value		
As at 1 July 2024	1,374	1,374
As at 30 June 2025	1,210	1,210

Muka Tangata is expected to transition the Shared Data Platform asset in accordance with the provisions of the Education and Training Amendment Bill which was passed on 15th October 2025.

Muka Tangata is expecting that this transition will take place at the net book value upon disestablishment.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

7. Intangible assets (continued)

2024	Internally generated software	Total
All in \$000s		
Cost or valuation		
Balance at 1 July 2023	1,642	1,642
Balance at 30 June 2024	1,642	1,642
Accumulated depreciation and impairment		
Balance at 1 July 2023	(104)	(104)
Amortisation	(164)	(164)
Balance at 30 June 2024	(268)	(268)
Net Book Value		
As at 1 July 2023	1,538	1,538
As at 30 June 2024	1,374	1,374

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

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 the following month or earlier per due date.

All in \$000s	Actual 2025	Actual 2024
Trade payables	294	674
Accruals	53	69
Other payables	4	18
Total	351	761

9. Employee benefit liabilities

Accounting Policy

Redundancy Provision

Individual employment agreements for Muka Tangata kaimahi include a redundancy clause providing 12 weeks redundancy. In light of the VET reforms and instructions from TEC, Muka Tangata is planning for transition of operations to ISBs and for redundancy for all kaimahi at disestablishment. A provision for redundancy has been recognised based on kaimahi employed at 30 June 2025 and their salaries at this time.

Retention payments

Muka Tangata has entered agreements with key personnel to provide a retention payment if they continue in their employment through to 31 December 2025. A provision for retention payments has been recognised as there is less than 6 months until the agreements and the requirement to pay would crystallise and likelihood of payment is quantifiable and fairly certain.

All in \$000s	Actual 2025	Actual 2024
Current		
Redundancy and retention	1,456	-
Other employee benefits	430	439
	1,886	439

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

10. Financial instruments

Muka Tangata initially recognises financial instruments when it 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 Muka Tangata financial assets and financial liabilities at the reporting date.

2025		Financial Assets	Financial Liabilities	Total
All in \$000s	Note	Amortised cost	Amortised cost	
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	5,986	-	5,986
Receivables	5	794	-	794
Payables	8	-	(351)	(351)
		6,780	(351)	6,429

2024		Financial Assets	Financial Liabilities	Total
All in \$000s	Note	Amortised cost	Amortised cost	
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	6,060	-	6,060
Receivables	5	870	-	870
Payables	8	-	(761)	(761)
		6,930	(761)	6,169

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

10. 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, and 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 2025

11. 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.

As Muka Tangata will cease to operate on 31 December 2026 or earlier by Order in Council, the Council has chosen to combine all reserves into Accumulated surplus, with the exception of the Capital reserve.

All in \$000s	Actual 2025	Actual 2024
Equity		
Accumulated revenue and expenses	4,659	297
Reserves		
Operating reserve	-	2,500
Capital reserve	1,210	2,050
Special projects reserve	-	2,385
Total reserves	1,210	6,935
Total equity	5,869	7,232
All in \$000s	Actual 2025	Actual 2024
Accumulated revenue and expenses		
Balance at 1 July	297	278
Surplus/(deficit) for the year before other comprehensive revenue and expenditure	(1,363)	320
Allocation from/(to) operating reserve	2,500	(1,000)
Allocation from/(to) capital reserve	840	284
Allocation from/(to) special projects reserve	2,385	415
Balance as at 30 June	4,659	297

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

11. Equity (continued)

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 2025	Actual 2024
Operating Reserve		
Balance at 1 July	2,500	1,500
Allocation from/(to) accumulated revenue and expense	(2,500)	1,000
Balance as at 30 June	-	2,500

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 2025	Actual 2024
Capital Reserve		
Balance at 1 July	2,050	2,334
Allocation from/(to) accumulated revenue and expense	(840)	(284)
Balance as at 30 June	1,210	2,050

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

11. Equity (continued)

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 2025	Actual 2024
Special Projects Reserve		
Balance at 1 July	2,385	2,800
Allocation from/(to) accumulated revenue and expense	(2,385)	(415)
Balance as at 30 June	-	2,385

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

12. Major budget variations

Explanations for major Statement of comprehensive revenue and expense budget variations from the 2025 Muka Tangata budget are detailed below:

All in \$000s	Actual 2025	Budget 2025	Variance
Revenue variances			
Government funding	10,155	10,155	-
Interest revenue	307	173	134
Other revenue	511	500	11
Expenditure variances			
People related expenses	9,867	7,973	1,894
Shared services	1,345	1,645	(300)
Administration and other expenses	960	2,469	(1,509)
Depreciation and amortisation	164	154	10
Total comprehensive revenue and expense	(1,363)	(1,413)	50

Interest revenue was slightly more than budget due to higher levels of term deposits than expected when preparing the budget. Other revenue relates to charges to the other WDCs for maintenance of the Shared Data Platform, with the variance relating to the share of collaborative project expenses recharged to WDCs. Employee expenses were higher than budgeted due to the accrual of redundancy and retention payments. Shared services expenses were lower than expected due to lower costs incurred by Hāpaitia during the year. Administration and other expenses were lower than budgeted primarily due to budgeted research and special project expenditure which did not occur due to uncertainty regarding the VET reforms and the need to conserve funds for future options through to disestablishment. Depreciation and amortisation expenditure relates to the Shared Data Platform amortisation which was under budgeted.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

12. Major budget variations (continued)

Explanations for major Statement of financial position budget variations from the 2025 Muka Tangata budget are detailed below:

All in \$000s	Actual 2025	Budget 2025	Variance
Statement of financial position			
Current assets	6,896	5,200	1,696
Non-current assets	1,210	1,487	(277)
Current liabilities	2,237	984	1,253
Equity	5,869	5,703	166

Current assets were higher than budgeted due to higher than expected cash balances resulting from lower levels of expenditure than planned. Current liabilities were higher than expected due to higher levels of trade payables and the accrual of redundancy and retention payments. Equity reserves were lower than budgeted due to the deficit at the end of the year which included accrual of redundancy and retention payments.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

12. Major budget variations (continued)

Explanations for major statement of cash flow budget variations from the 2025 Muka Tangata budget are detailed below:

All in \$000s	Actual 2025	Budget 2025	Variance
Statement of cash flows			
Cash flow from operating activities	(204)	(993)	789
Cash flow used in investing activities	130	(154)	284
Cash flows from financing activities	-	-	-
Net increase/(decrease) in cash and cash equivalents	(74)	(1,147)	1,073
Cash and cash equivalents at beginning of the year	6,060	2,533	3,527
Total cash and cash equivalents at end of the year	5,986	1,386	4,600

Cashflows from operating activities were higher than budgeted due to lower payments to people and suppliers resulting from lower than planned levels of expenditure. This resulted in higher cash balances at the end of the year.

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

13. Operating leases

Accounting Policy

Operating leases

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

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 (Note 14).

14. Commitments and contingencies

Accounting Policy

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

Commitments

Muka Tangata has a commitment under the service contract with Hāpaitia 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 lease cost to 31 December 2025 of \$29,538 (\$2024: \$118,519). The lease commitment continues until either party terminates 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 2025 was \$78,117 (2024: \$141,147).

Contingent Liabilities

The TEC Funding letter for the 2024/2025 year provides that overpaid funding will be recognised as a liability to TEC. As the full funding received has been utilised during the financial year 2024/2025 there is no Income in Advance liability in the Statement of financial position at 30 June 2025. The Education and Training (Vocational Education and Training System) Amendment Bill was passed on 15th October 2025 and provides that all rights, assets and liabilities of a WDC will transfer to ISBs on or before 31 December 2026 or earlier by Order in Council. At the time of signing of these financial statements there has been no demand for payment and the actual value of any liability is not known.

Capital Commitments

There are no capital commitments at reporting date (2024: Nil).

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

15. Related party transactions and key management personnel

Accounting Policy

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

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

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

i) Key management personnel remuneration

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

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

Members of the governing body are paid annual fees in accordance with the Cabinet Office Circular CO-(22) 2 Revised Fees Framework for members appointed to bodies in which the Crown has an interest, dated 6th October 2022. 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 2025	Actual 2024
Key management personnel related party transactions		
Council members		
Number of Council members ^{(1) (2)}	0.15	0.37
Remuneration	358	355
Senior executive officers		
Full-time equivalent members ⁽³⁾	6.16	7
Remuneration	1,445	1,547
Total full-time equivalent members	6.31	7.37
Total key management personnel remuneration	1,803	1,902

1. There were 12 members of council who served through the reporting period. (2024: There were 14 members of council who served throughout the reporting period. There was one member who resigned in December 2023 and one member who joined in December 2023).
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 \$6,279 during the reporting period. (2024: \$6,279).
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 2024 to 30 June 2025. (2024: There are seven members of the senior management team considered to be key management personnel. These members were employed throughout the period 1 July 2023 to 30 June 2024).

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

15. Related party transactions and key management personnel (continued)

ii) Other related parties

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

2025	Related Party	Goods/Services Provided	Transaction Value	Transaction Value	Accounts Payable	Accounts Receivable	Advances made
			(\$000's)	(\$000's)	(000's)	(000's)	(000's)
			Paid	Received	As at June 30	As at June 30	As at June 30
	Hāpaitia Ltd	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	1,656	-	161	-	794
	Hanga-Aro-Rau	Shared project and operational costs recharged	-	100	-	-	-
	Ringa Hora	Shared project and operational costs recharged	10	100	9	-	-
	Toi Mai	Shared project and operational costs recharged	-	103	-	-	-
	Toitū te Waiora	Shared project and operational costs recharged	-	100	-	-	-
	Waihanga Ara Rau	Shared project and operational costs recharged	-	108	-	-	-
Total			1,666	511	170	-	794

2024	Related Party	Goods/Services Provided	Transaction Value	Transaction Value	Accounts Payable	Accounts Receivable	Advances made
			(\$000's)	(\$000's)	(000's)	(000's)	(000's)
			Paid	Received	As at June 30	As at June 30	As at June 30
	Hāpaitia Ltd	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	1,556	6	199	-	794
	Hanga-Aro-Rau	Shared project and operational costs recharged	-	19	-	6	-
	Ringa Hora	Shared project and operational costs recharged	40	19	-	6	-
	Toi Mai	Shared project and operational costs recharged	-	19	-	6	-
	Toitū te Waiora	Shared project and operational costs recharged	-	19	-	6	-
	Waihanga Ara Rau	Shared project and operational costs recharged	11	19	-	6	-
Total			1,607	101	199	30	794

Notes to the Financial Statements

Muka Tangata – People, Food and Fibre Workforce Development Council

For the year ended 30 June 2025

16. Events after reporting date

Vocational Education and Training (VET) system redesign

On 1 August 2024, The New Zealand Government announced a review of vocational education and training. The Education and Training (Vocational Education and Training System) Amendment Bill was passed on 15 October 2025 and provides that Industry Skills Boards will be created and the WDCs will be disestablished by 31 December 2026 or earlier by Order in Council.

Transition

Upon disestablishment, WDC councils cease to exist and all remaining rights, responsibilities, assets and liabilities will be passed to Industry Skills Boards (ISBs). Such transfers will be made in accordance with transition plans to be developed by the WDCs and NZQA and approved by TEC.

Financial Impact to Muka Tangata – People, Food and Fibre

Other than cash and shares held in Hāpaitia Ltd (Shared services entity) it is expected that all assets will be distributed for nil consideration on 31 December 2026 or earlier by Order in Council. Any employees transitioned will be on the same terms and conditions of employment. The assets transferred will continue to be used for the benefit of the learners and industries represented by the Industry Skills Board.

17. Prior period restatement

During the year, the entity identified an error relating to the presentation of short-term deposits, which impacts the prior period figures where the disclosed figures reflected net amounts and did not account for the grossed-up cash movements related to the investments in and maturities of term deposits.

Therefore, the 2024 comparative has been restated to reflect this correction. There is no impact on the Statement of comprehensive revenue and expense or Statement of financial position, and the net impact on the Statement of cash flows is nil.

Impact on Statement of Cash Flows

	2024 Audited Accounts \$000	Movement \$000	2024 Restated Accounts \$000
All in \$000s			
Cash flows from operating activities			
Receipts of Interest	208	(190)	18
Cash flows from investing activities			
Term deposit receipts	-	8,000	8,000
Term deposit payments	-	(8,000)	(8,000)
Receipts of interest from term deposits	-	190	190

Ngā Āpitianga

Appendices

Rēhita whaipānga – Puakanga whānui

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
Antonia Lili	- FIRST Union Pasefika Fono Co-convenor - National Executive Board Member for FIRST Union (Pacific Fono Rep) - Member of the NZCTU Komiti Pasifika Fono - Member of the Auckland Catholic Diocese Justice & Peace Commission (Social Welfare Anti-Poverty Committee) - Member of the Asia Pacific Mission for Migrants - International Coordinating Body Member for International Migrants Alliance (IMA Global)
Bernadette Kelly	Chief People, Safety and Reputation Officer – Pāmu (Landcorp Farming Ltd)
Cathy Webb	GM Seafood Standards & Market Access – Seafood NZ
Cheyenne Wilson	- Director, Te Kaharangi Hono Limited - Trustee, Meat the Need - Board Member, Food and Fibre Centre of Vocational Excellence - Contracting to Primary ITO as a mentor
Chris Flatt	- NZ Dairy Workers Union, National Secretary - UniMed Board Director & FAR Committee Member - Trust Waikato Trustee, Deputy Chair & Chair FAR Committee - NZ Labour Party Affiliates Vice President NZ Council & Chair FAR Committee - NZ Council of Trade Unions: Member of National Affiliates Council - Waikato Trade Union Centre Ltd – Chair and Managing Director - Labour Party Properties – Director
Erin Simpson	- Chair, NZ Agriculture Education Trust (Growsafe) - Chair, Hawkes Bay Labour Governance Group - Director, Tātau Tātau Horticulture GP Limited - Director, Te Koha Organics Ltd - Director, Hawkes Bay Regional Economic Development Agency Ltd - Chair, Hawkes Bay Jobs and Skills Hub for Construction and Infrastructure - Trustee, Rex Simpson Whānau Trust - Co-Chair, Rural Education Activities Programmes Aotearoa

Name of Director	Nature of Interest
Geoff Taylor	Contracting to Scarlatti and Skills Consulting – working on Food and Fibre CoVE projects (co-funded/initiated by Muka Tangata)
Iani Nemani	- Board of Trustee Leadership NZ - Panel Member, Human Rights Review Tribunal - Panel Member, Social Workers Complaints and Disciplinary Tribunal - Member of The Pacific Reference Group, Waihanga Ara Rau - Committee member, Auckland Local Advisory Committee – Fire and Emergency New Zealand
Kevin Ihaka	- Director/Shareholder, Forest Protection Services (FPS) Forestry Ltd - Director, FPS Ltd - Director, FPS Geospatial Ltd - Director, Forest Industry Contractors Association - Member, New Zealand Institute of Forestry - Council member & founding trustee, Forest Industry Safety Council - Trustee, K&K Trust - Chair, Contractors and Suppliers Chapter, Tangata Matatau - Assessor, MBIE College of Assessors - Deputy Chair of the United Fire Brigades Association - Centre for Sustainable Finance Forestry and Agriculture Technical Advisory Group - Member, Competenz Strategic Advisory Board - Chair of the Forest Owners Association / Forest Industry Contractors Association Training Committee
Paul Crick	- Chair, National Farmer Council, Executive for Beef + Lamb NZ - Member, Industry Partnership Group (Primary ITO) - Independent Trustee on the New Zealand Rural Leadership Trust

Name of Director	Nature of Interest
Renee Rooney	• Development West Coast Chairperson & Trustee (Grey District elected) • Director, West Coast Development Holdings Ltd • Director, West Coast Alliance Holdings Ltd • Member, West Coast Mayors, Chairs & Iwi Forum • Vice President, Federated Farmers West Coast • Committee member, Lake Brunner Community Catchment Care Group • Tai Poutini Polytechnic Stakeholder Reference Group
Turi Ngatai	• Trustee, Te Kupenga – Catholic Leadership Institute • Director, Food and Fibre CoVE • Company Director, Te Awanui Huka Pak • Deputy Chair, Ngāi Te Rangi Post Settlement Group • Member, Te Kāhui Mātauranga • Māori Relationship Manager, Seeka Industries • Kiwifruit Grower – Director, K & M Ngatai • Governing Council/Te Mana Whakahaere, Te Wānanga o Aotearoa • Interim Chair of Te Kāhui, Ohu Ahumahi • Chair, Workforce, Skills & Employment Iwi Leaders Group
Name of Independent Director	Nature of Interest
Darryl Pollard	• Te Pūkenga advising on organisational change and implementation categories • Tertiary Education Commission advising on their monitoring frameworks

Rēhita whaipānga –
Puakanga whāiti

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
Bernadette Kelly	Involved in discussions of credentialising Pāmu’s in-house leadership training at Lincoln University
Kevin Ihaka	Noted 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. Noted that as Director FPS Forestry Ltd have contractual relationship with Te Wānanga o Aotearoa.

