

# TOITŪ TE WAIORA

ANNUAL REPORT 2023



**TOITŪ TE WAIORA**  
Community, Health, Education  
and Social Services  
Workforce Development Council

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**Community, Health, Education  
and Social Services**  
Workforce Development Council

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# Karakia

Toitū Toitū

(sustainability)

Toitū te waiora e

(protect/preserve wellbeing)

Toitū te tinana

(physical/body)

Toitū te hinengaro

(mind/intellect)

Toitū te wairua

(spiritual)

Toitū te whānau

(family)

Toitū te waiora e

(protect/preserve wellbeing)

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# Introductions



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## Council introduction

**Toitu te Mauri**  
**Toitu te Mana**  
**Toitu te whenua**  
**Toitu te Tangata**  
**Toitu te Waiora**

Hold fast to all living things  
 The power of self is permanent  
 The land is stable  
 The people are stable  
 Uplifting Health and Wellbeing

The last 12 months has been tino uaua for Toitū te Waiora. The Council and kaimahi overcame many challenges and grew stronger because of them. Our reset has provided us with an opportunity to move forward with a clear narrative and direction and provide our partners and kaimahi with clarity around our role and direction.

The korero we have had with kaimahi, and Council colleagues, reminded us of why we are here. We are reminded of the skill and knowledge of those around us. We are all here to ensure providers are maia, their programmes are relevant to employers and endorsed by industry. To guarantee all learners in our community - Māori, Pacific, Whaikaha, Pakeha, underserved learners and LGBTQ+ - are confident their qualifications meet employer's expectations and national industry standards. As we step forward in the next phase of our journey, we have the opportunity we create a stronger foundation and achieve the results we aspire to.

We are committed to ensure we showcase unlimited potential. Our kaimahi know the best way to make this happen is to build solid relationships. Right now, building whanaungatanga with our key partners has been our primary focus.



The Council and kaimahi recognise Māori are at the forefront of change, and we are committed to ensuring we showcase their unlimited potential. This year, we embarked on Te Hikoi. We initially planned Te Hikoi to identify and build Māori partnerships across the motu, however that quickly grew to include a huge variety of vital sector and industry partners.

It was a major success as over 328 people, attended 12 hui, across 12 regions. We heard from iwi and industry about their aspirations, skills and employment gaps, and education and training provision across the motu. It gave our kaimahi the chance to identify opportunities to work with our partners on joint projects that will improve outcomes for learners and meet the future needs of industry. A chance to showcase their unlimited potential.

Finally, we would like to acknowledge the Council members who have retired this year. Their combined skill and commitment have been vital. Without their companionship and manaaki we would not have the confidence we do to head into the next 12 months.



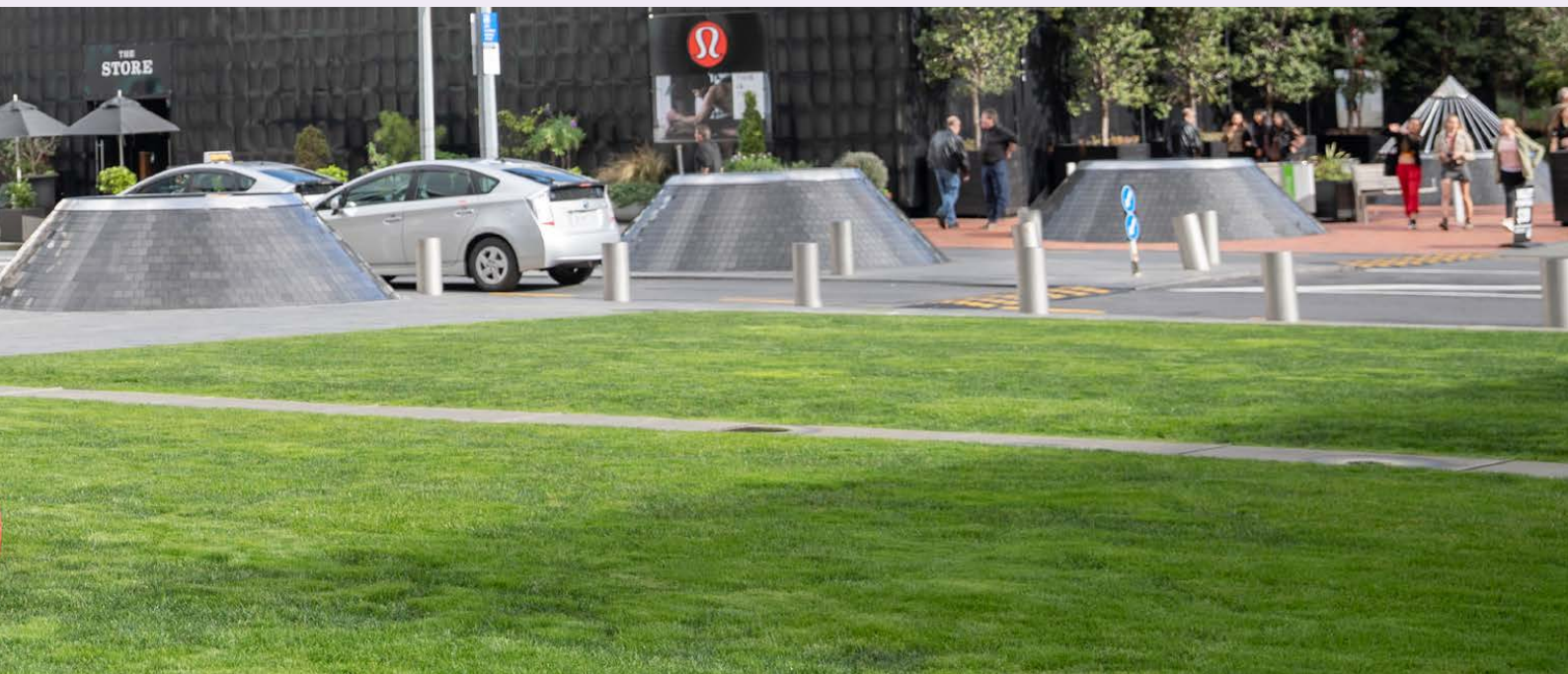
A handwritten signature in black ink that reads "D. Waters".

**David Waters**  
Co-Chair



A handwritten signature in black ink that reads "Matthew Tukaki".

**Matthew Tukaki**  
Co-Chair



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## Chief Executive introduction

Kua Tawhiti ke to haerenga mai, kia kore e haere tonu. He tino nui ou mahi kia kore e mahi tonu.

You have come too far to not go further, you have done too much to not do more.

At Toitū te Waiora we are about tangata. We come to work each day to make a positive impact for our vocational workforce in health, education, and the community and social services. Since stepping in as Interim Chief Executive in November last year I have seen endless cases of people helping people.

I am continually impressed by the breadth of mahi delivered by kaimahi at Toitū te Waiora. From a review of the suite of Youth Work Qualifications, to our mahi on the Kaiāwhina Workforce Program Team working alongside the team at Te Whatu Ora, to our engagement with Te Puna Aonui reviewing the current NZQA framework around Family Violence and Sexual Violence – we have an impact.

We have an impact on improving the lives of people of Aotearoa. We are committed to lead and build a vocational education system that strengthens our communities and honours Te Tiriti o Waitangi.

I know, that alongside the social impact on our community, the transformation of our vocational workforce also impacts our economy. Our mahi builds a vital workforce that contributes to the economic prosperity of Aotearoa.

A workforce that is the social and economic backbone of our communities - carers and kaitiaki of Aotearoa. Toitū te Waiora kaimahi are also kaitiaki – with their knowledge and expertise – and they are trusted and committed strategic advisors to our partners.

I am so proud, that despite the instability of the previous 12 months, the kaimahi at Toitū te Waiora have continued to deliver high quality, professional and expert advice.

With our new structure in place, I am eager to develop our expertise with new capacity and capability. It provides us with the opportunity to be more proactive and continue to build on our relationships.

I look forward to an exciting 12 months ahead.



A handwritten signature in black ink that reads "Sean McKinley". The signature is fluid and cursive.

**Sean McKinley**  
Interim Chief Executive



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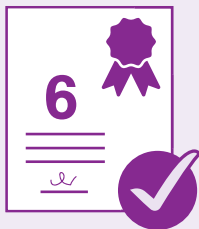
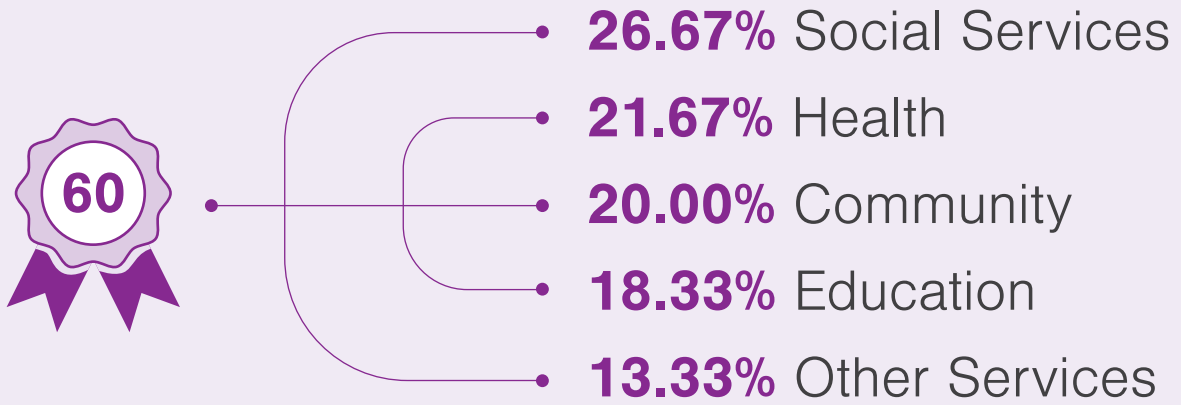
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# At a glance



# At a glance

## Qualifications



Qualification review projects complete, covering **20 qualifications**



Qualification review projects in progress, covering **26 qualifications**

## We achieved



Unit standard review projects completed, with **11 unit standards** maintained



Unit standard review projects in progress, covering **186 unit standards**



Unit standards



Pre-assessment moderation applications completed



Post-moderation assessment applications completed



Programme endorsement applications completed



Skill standards moderated, across **51 providers**

**3** micro-credential projects **completed**, with **8** micro-credential projects **in progress**

**5** micro-credential applications **endorsed or supported**

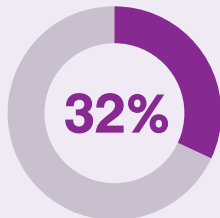
### Our kaimahi

37

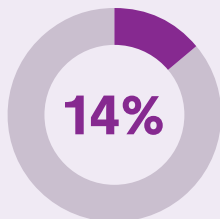
kaimahi, across



Locations



Māori



Pacific

### Engagement



1,000+

engagements held

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# About Toitū te Waiora



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## Toitū te Waiora

Toitū te Waiora is the Workforce Development Council for Community, Health, Education, and Social Services.

Our name Toitū te Waiora was gifted to us by Te Kāhui Ahumahi.<sup>1</sup> It represents protecting and preserving health and wellbeing now and in the future. Toitū is often referred to as the elevated kōrero and thinking in relation to our health and wellbeing:

- Toitū te Oranga Wairua – spiritual
- Toitū te Mauri Ora – life principle
- Toitū te Waiora – uplifting health and wellbeing

Our vision is that all people in Aotearoa reach their preferred potential.

Our purpose is to transform workforce development across our sectors, by providing industry and iwi/Māori with a strong voice in making the workforce of Aotearoa fit for today and the future.

We are tasked with<sup>2</sup>:

- Skills and workforce **leadership** for our industries, by identifying current and future needs, and advocating for those needs to be met.
- **Developing and setting standards, capstone assessments, and qualifications** to develop and maintain skill standards, micro-credentials, qualifications, national curricula, and assessments based on the needs of our industries.
- **Endorsing programmes** developed by providers and **moderating assessments** to ensure standards are met.
- **Advisory and representative role** to provide brokerage and advisory services to our industries, and to advise the Tertiary Education Commission about the mix of and investment in vocational education and training.

Success for us means employers 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.

Success also means our education and training providers can be confident their programmes are relevant to employers and endorsed by industry. Our learners can be confident that their qualifications will meet employer's expectations and national industry standards.

Toitū te Waiora represents sectors including care services, youth services, disability services, education and educational support services, funeral services, health services, and mental health and addiction services. We also represent public order safety, regulatory services, skin and nail therapy services, social services, and urban pest control services.

We are about people helping people, and we are proud of the difference our sectors make to Aotearoa.

1. Te Kāhui Ahumahi are the Manawhakahaere Māori of the six Workforce Development Councils. More information can be found at [www.tinyurl.com/Te-Kahui](http://www.tinyurl.com/Te-Kahui)

2. Functions of the Workforce Development Council are set out in section 366 of the Education and Training Act 2020. [www.tinyurl.com/EandT-Act-2020](http://www.tinyurl.com/EandT-Act-2020)

## Te Tiriti o Waitangi

Te Tiriti o Waitangi holds a special place in our whakapapa and whānau.

Te Tiriti o Waitangi represents a partnership. For us that means having meaningful engagement and building strong relationships. We are committed to providing Māori with a stronger voice in vocational education and training across our industries.

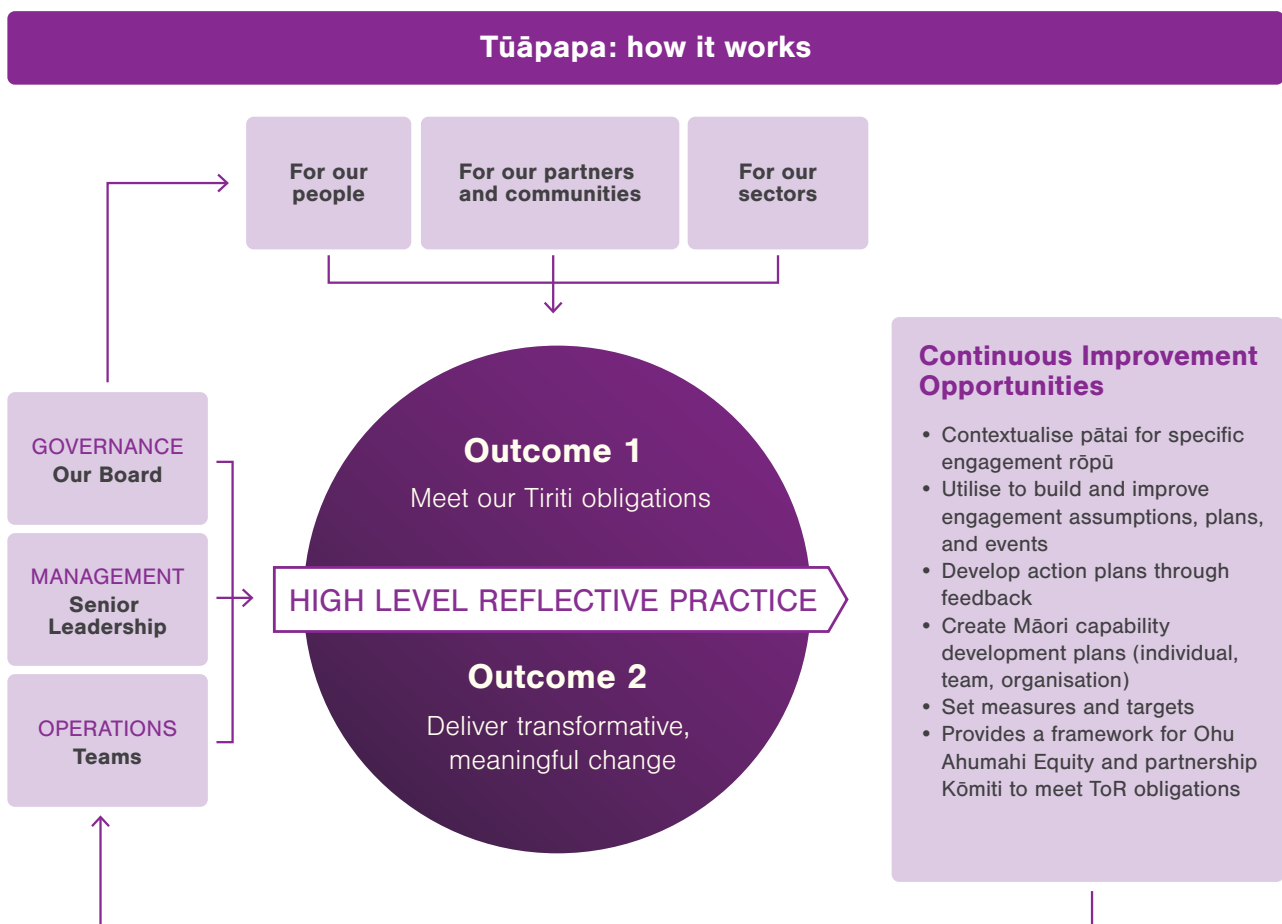
Tāngata whenua make up a growing share of the workforce of Aotearoa, and the Māori economy continues to increase its contribution to Aotearoa. It is vital that we understand the aspirations of our Māori learners and their whānau, the aspirations of the iwi and Māori, and the aspirations of Māori employers and education and training providers in our sectors. We must work in partnership to design and deliver vocational education and training that supports achieving those aspirations.



Our Te Tūāpapa framework ensures that Te Tiriti o Waitangi remains the foundation for all our mahi. Tūāpapa provides a reflective tool for our Council, management, and all our kaimahi which informs our mahi, and helps us improve our knowledge and application of Te Tiriti. Tūāpapa is based on the principles for the primary health care system which are applicable to our work and are common to our industries:

- Tino rangatira – the guarantee of tino rangatiratanga, which provides for Māori self-determination and mana motuhake in the design, delivery, and monitoring of community, education, and health and disability services.
- Equity – our commitment to achieving equitable health, social and economic outcomes for whanau, hapū, iwi, and Māori across the industries we advocate for.
- Active protection – we will act, to the fullest extent practicable, to achieve equitable health, social and economic outcomes for Māori. This includes ensuring that our Tiriti partners are well informed on the extent and nature of Māori outcomes and efforts to achieve equity for Māori across the industries we advocate for.
- Options – we advocate for properly resourced kaupapa Māori health and disability, education, and social services, and to support mahi that ensures services across our industries are provided in a culturally appropriate way that recognises and supports the expression of kaupapa Māori models.
- Partnership – we will work in partnership with Māori in governance, design, delivery, and monitoring of the services that our industries provide.

Figure 1: Te Tūāpapa



Although we have an obligation to elevate and advocate for Māori, it is simply intrinsic in everything we do. Many of our kaimahi have strong te ao Māori foundations, with 32 percent of our workforce identifying as Māori.

We have strengthened our relationships with marae, hapū, and iwi to advocate for and support their leadership and influence in vocational education. We have worked alongside Māori development organisations, Māori businesses, and Māori education and training providers in our sectors to understand their workforce aspirations and we work together to achieve those aspirations.

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## Governance

Through the functions established by our [Order in Council](#)<sup>3</sup> and the [Education and Training Act](#)<sup>4</sup>, and to honour the meaning of Toitū te Waiora, we have demonstrated our commitment to mana ōrite (equity) by ensuring our Council is comprised 50 percent tāngata whenua, and 50 percent tāngata Tiriti.

We have embraced co-governance in respect of Te Tiriti o Waitangi, and operate under Māori and non-Māori co-chairs, Matthew Tukaki and David Waters respectively. This demonstrates a genuine partnership approach to governance and ensures that te ao Māori approaches are infused in everything we do as standard kawa and tikanga.

Collectively, the Council is responsible for ensuring we carry out our functions and achieve our strategic direction. Individually, members of the Council have proven governance and leadership skills and bring a diverse range of public and private sector experiences from across our industry sectors of community, education, health, and social services.

3. [www.tinyurl.com/TTW-OiC](http://www.tinyurl.com/TTW-OiC)

4. [www.tinyurl.com/EandT-Act-2020](http://www.tinyurl.com/EandT-Act-2020)

Full profiles of our Council members are available on our website and details about Board membership, attendance, fees, and interests and be found at Appendix One.



Scan to view:

**Toitū te Waiora  
Council members**







# Our kaimahi

Our 37-strong team are spread across the motu. They bring a diverse range of expertise and experience to Toitū te Waiora. Without the commitment and expertise of our people, Toitū te Waiora cannot be successful.

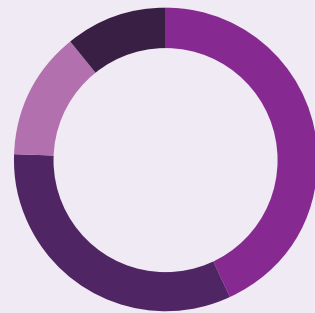
## Demographics

Toitū te Waiora has

# 37 kaimahi

with an FTE (full time equivalent) of 35.7.

## Ethnicity



- 43% European
- 32% Māori
- 14% Pacific Peoples
- 11% Asian

## Gender Breakdown



# 28

Female

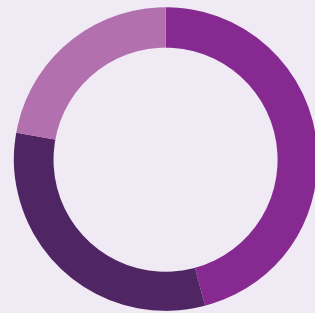


# 9

Male

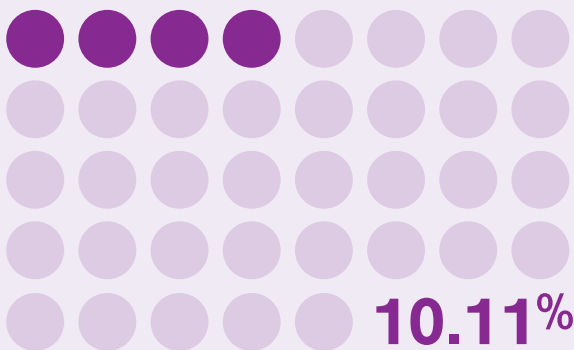
## Age demographics

Toitū te Waiora has a mature workforce with an average age of 50. The youngest kaimahi is 25 and the eldest is 71, the median is 51 and the mode (most common age) is 55.



- 25 – 40 Years
- 41 – 55 Years
- 56 – 71 Years

## Disability data



Toitū Te Waiora kaimahi have listed disabilities.

### Regional Split

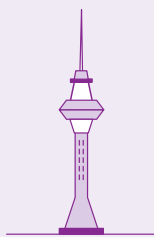
Below are the regions where the kaimahi live and work location.

### Work Location



**10**

Wellington



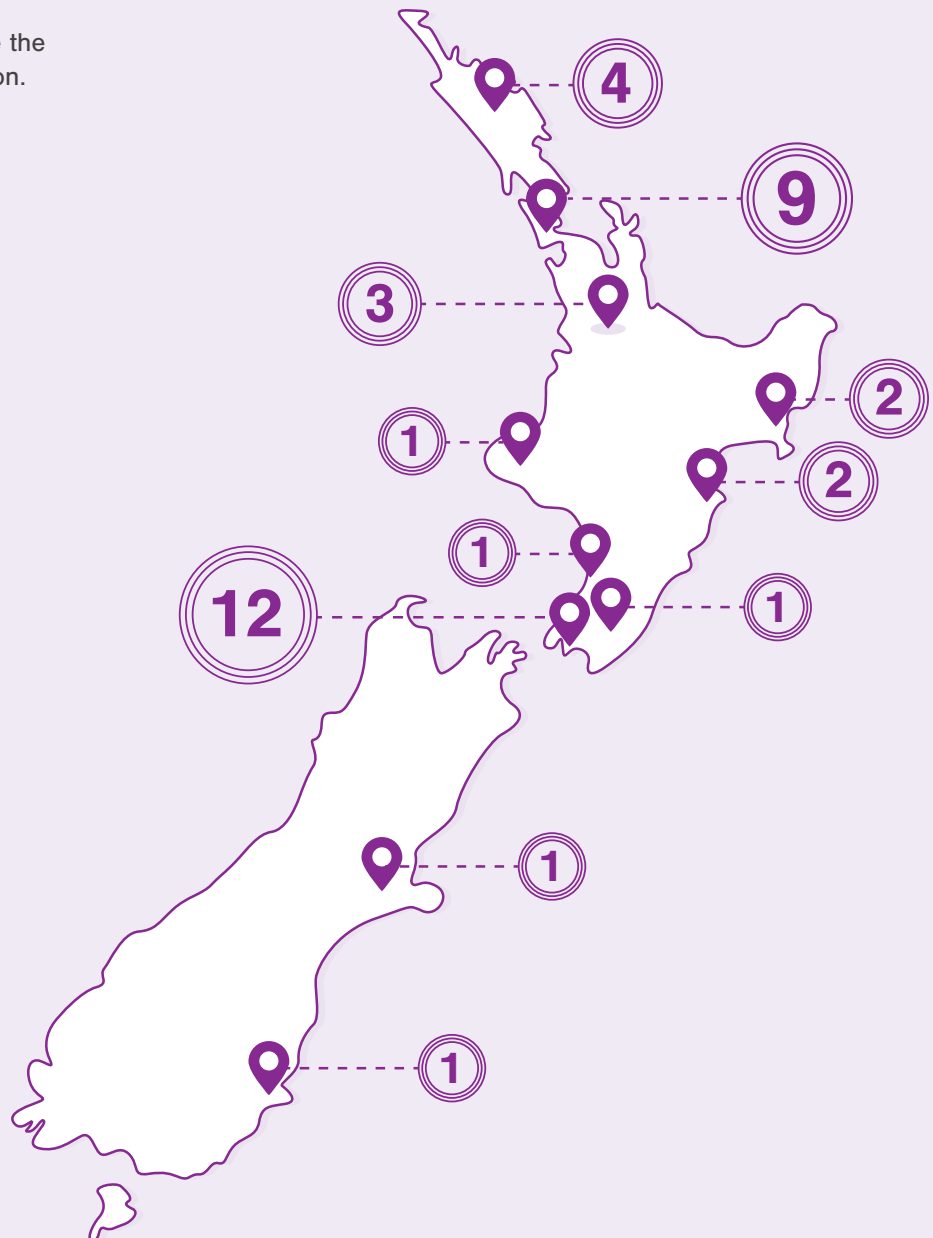
**13**

Auckland



**14**

Remote



To build our capability to be effective Te Tiriti partners, this year, kaimahi participated in noho marae and other development opportunities.

We recognise the importance of supporting employee wellbeing, and that wellbeing is an individual thing. This year we introduced a Wellness Benefit for permanent and fixed term employees with more than six months service. Eligible kaimahi can seek reimbursement of up to \$250 per annum towards their choice of wellbeing support, from medical appointments to yoga classes, from optometry tests to massages, from noise-cancelling headphones to dental treatment, and everything in between.

We also implemented the CHNNL personal wellbeing tool, which supports kaimahi to work on their own wellbeing, and provides us with anonymised information about the wellbeing of our people and the psychosocial risks in their daily work experiences. CHNNL is based on ISO 45003, the international standard for managing psychological health and safety at work. As kaimahi use CHNNL to communicate their workplace experiences, we are able to identify trends and act.

We use Safe 365 tools to support workplace health and safety management. This enables all our kaimahi, whether they are office based or working remotely, to actively identify and manage their health and safety risks and to improve our health and safety reporting. We support an employee-led health and safety network, which connects back to the health and safety network across all Workforce Development Councils.

We have trained our health, safety and wellbeing advisor in mental health first aid instruction, and plan to make mental health first aid training available to all Workforce Development Councils in 2023/24.

These approaches help us take a real-time and proactive approach to improving the health, safety, and wellbeing of our people.

This year, Pacific staff from across the Workforce Development Councils came together at the inaugural Pacific Fono. The theme was based on the Samoan proverb “E so’o le fau ma le fau”, when the fau is bound together, it is unbreakable.

Fau is hibiscus tree bark. Staff shared their mahi and experiences and focused on bringing a Pacific voice to their respective Councils.

We also support our kaimahi living with disability and led the establishment of a Tāngata Whaikaha caucus across the Workforce Development Councils. The caucus has the dual purpose of providing a lived experience perspective on the Councils’ mahi, and a forum to discuss emerging issues for Tāngata Whaikaha in the workplace. We developed a Tāngata Whaikaha resource hub for all Workforce Development Councils.

**In 2022/23 our kaimahi worked across four business groups:**

- The Qualifications and Quality Assurance group reviewed and developed unit standards and qualifications and advised on the development of micro credentials. They worked with education and training providers to endorse provider programmes, and evaluated assessment design and checked that assessments meet the industry standard requirements through our moderation processes.
- The Industry Transformation group focused on strategic relationships and partnerships across our sectors to ensure we collectively understand current and future workforce requirements. They worked with employers, education and training providers, and government agencies to identify gaps, advocate for needs to be met, and clarify expectations about what the vocational education system will deliver. This group supported the Qualifications and Quality Assurance group in their qualifications and assurance functions.
- The Kahui Māori rōpū was established to support internal capacity and capability in te ao Māori and Te Tiriti o Waitangi. The rōpū has developed kaupapa Māori frameworks and tools to shape the way Toitū te Waiora operates and has supported the other groups in their engagements across the sectors.
- The Corporate Services group supported the operational business groups by providing policy, marketing and communication, finance, and human resources advisory services.

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# Our sectors



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## Our sectors and industries

Toitū te Waiora has the broadest scope of all the Workforce Development Councils, spanning community, health, education, and social services sectors. We work ‘from cradle to the grave’ covering all the people-facing industries, from midwifery through to tangihanga and funeral services.

Our industries are predominantly female and represent 19 percent of the workforce of Aotearoa<sup>5</sup>.

We estimate there are 75,300 Māori employed in our sectors and 33,600 Pacific peoples.<sup>6</sup> Unfortunately, it is difficult to determine how many Tāngata Whaikaha are employed in our sectors, but we recognise Tāngata Whaikaha as a priority learner group along with Māori and Pacific peoples.

In the 2022 year, our combined industries contributed 13.93 percent of the national Gross Domestic Product of New Zealand (\$49,812,000,000).<sup>7</sup>

Many of our industries are facing similar challenges – chronic labour and skills shortages; competitive job markets (domestic and international); high staff turnover; and upcoming technological, legislative and regulatory changes which are impacting the way industry works and future qualification requirements.

We have a wide range of partners across many different settings, and numerous peak bodies within each industry. The diagram to the right shows the sectors we work in and the industries within those sectors.

5. WDC Dashboard – Toitū te Waiora / Sweet Analytics (2023) and Infometrics (2023)

6. WDC Dashboard – Toitū te Waiora / Sweet Analytics (2023) and Infometrics (2023)

7. WDC Dashboard – Toitū te Waiora / Sweet Analytics (2023) and Infometrics (2023)



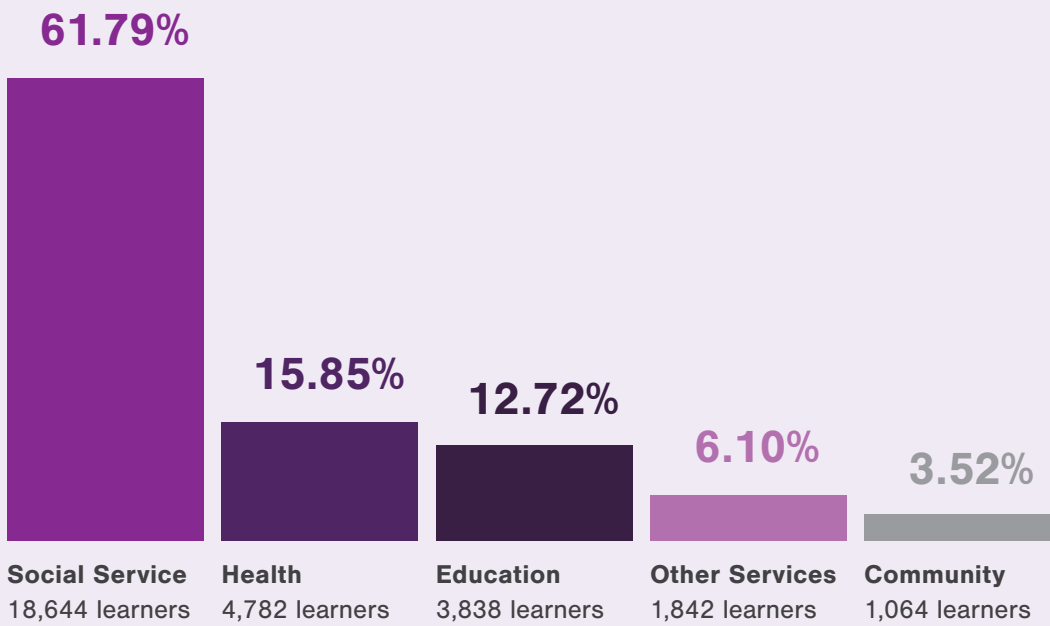
**Figure 2: Toitū te Waiora Sectors and Industries**



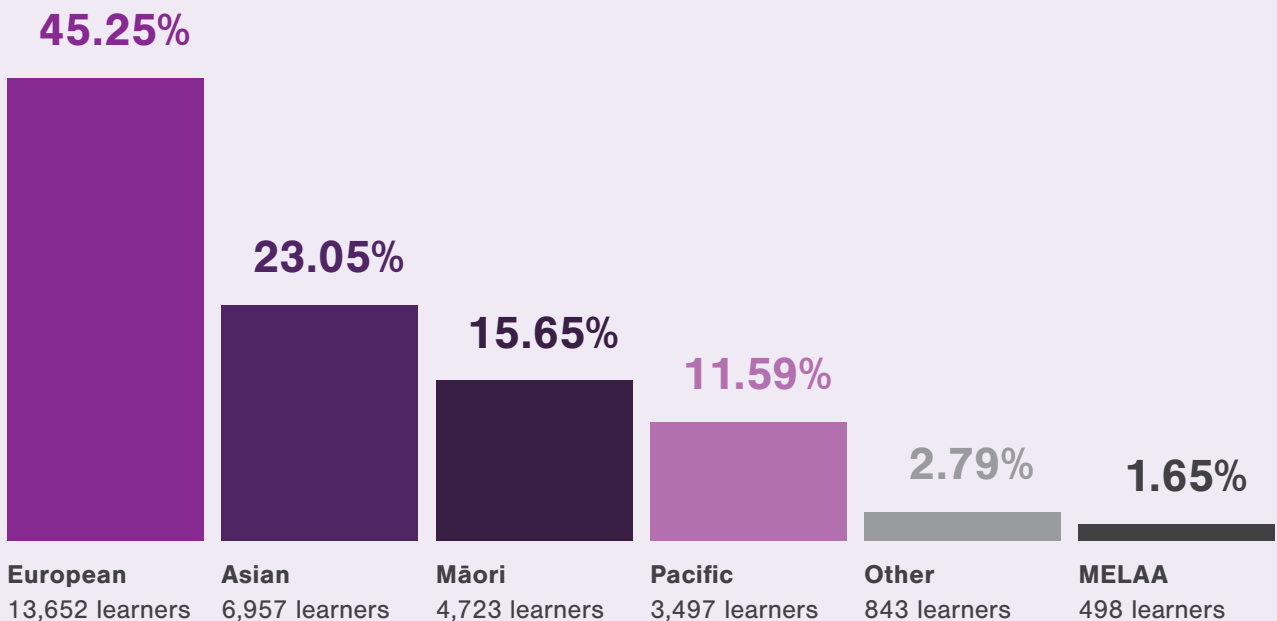
## Our learners

The following figures profile the learners undertaking education and training in our sectors.<sup>8</sup>

### Sectors



### Ethnicity

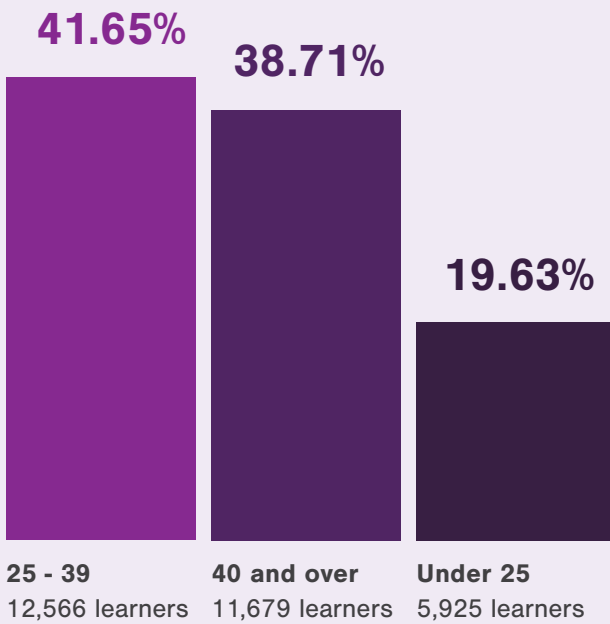


8. Source: Tertiary Education Commission Ngā Kete

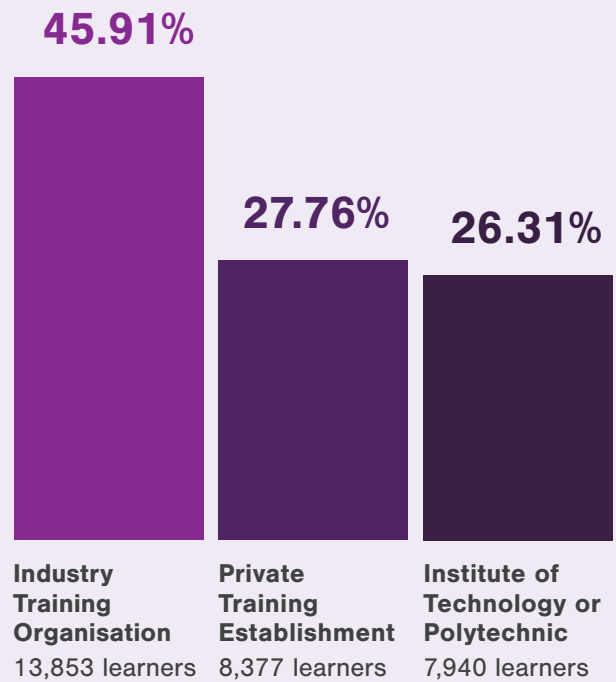


**30170**  
 Total learners  
 All in 2022

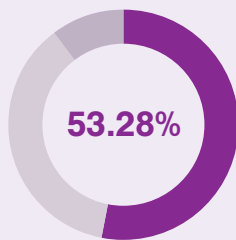
**Age**



**TEO**

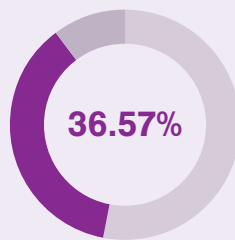


**Learner type**



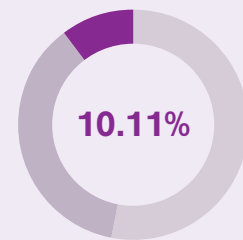
**Students**  
 16,076 learners

Students are defined as non-apprentice and non-trainees vocational education learners (no source available)



**Trainees**  
 11,035 learners

Trainees are defined as non-apprentice industry training learners. They are trainees whose programme does not meet the New Zealand Apprenticeship criteria (Source: Figure NZ)



**Apprentices**  
 3,059 learners

Persons receiving apprenticeship training (Source: TEC glossary site)

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# Empowering industry



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## Working with Māori

Māori are key strategic players in regional social, environmental, and economic development in Aotearoa. Māori also make up a growing share of our workforce, with the Māori economy now worth close to \$70 billion and growing.

Our focus has been on building a strong partnership with Māori under Te Tiriti o Waitangi. Our Kahui Māori team has led engagement with iwi and Māori business to ensure their voices are heard in vocational education and training and to improve outcomes for Māori learners.

We do this from a place of listening and learning, with an *ata haere* (slow and deliberate) approach to building long lasting relationships. We are open and transparent about what we can offer, so that we can build trust and fulfil our commitments.

We have limited capacity and a broad scope, so our engagements need to be focused, meaningful, and reciprocal. This year we refined our approach to iwi engagement to ensure it was making the right connections. We partnered with Waikato Tainui to test this approach and consider how it could be replicated with other partners, both Māori and non-Māori.

This year one of our major priorities has been partnering with iwi, Māori business and other Māori-led organisations. We led the first Workforce Development Council collective iwi engagement alongside Te Runanga o Toa Rangatira with Ohu Ahumahi. The relationship took time and effort, but the investment in these important relationships has been well worth it as now Toitū te Waiora are the *kaitiaki* of this engagement.

This year we embarked on Te Hikoi. Initially planned to identify and build Māori partnerships across the motu, it quickly grew to include other sector and industry partners. More than 300 people attended 12 hui across 12 regions. We learned about iwi and industry aspirations; skills and employment gaps; and education and training provision in those regions. The regions visited were Christchurch, Dunedin, Greymouth, Hawkes Bay, Invercargill, Kaikohe, Masterton, New Plymouth, Wairoa, Wellington, and Whanganui.

We identified opportunities to work with our partners on joint projects that will improve outcomes for learners and meet the future needs of industry. We provided our partners with a high-level report and region-specific data on the key themes that emerged from our engagement.

There were more than 50 follow-up engagements after Te Hikoi. While we are still building many of these relationships, Te Hikoi directly contributed to specific workforce development activities relating to family harm prevention and hauora with Ngāti Kahungunu and kaimahi workforce and education and training pathways with Ngāti Toa. We also commenced a review of the Offender Management Qualification as a result of engagement with Ara Poutama Aotearoa | Department of Corrections during Te Hikoi.

Following Te Hikoi, we also began work in Tai Tokerau with a number of partners, covering topics such as pathways into health and social sectors, and iwi and Māori provider health workforce.



## CASE STUDY

# Working with Ngāti Toa

This year we made the vital step to develop alignment with iwi engagement. Te Rōpū Kaitakawaenga was created across Ohu Ahumahi and is made up of one representative from each of the six Workforce Development Councils and led by Toitū te Waiora.

On 11 June 2023, led by Toitū te Waiora, and driven by Te Rōpū Kaitakawaenga the first collective iwi engagement took place in Te Whanganui-a-Tara with Te Runanga o Toa Rangatira.

*“It would be good to bring the six councils to Te Runanga o Toa Rangatira so we are not dealing individually with each council, and we can present our aspirations to all,”* said Bianca Elkington, General Manager, Te Runanga o Toa Rangatira.

The kaupapa was for Workforce Development Councils to learn and understand the aspirations of Te Runanga o Toa Rangatira and begin to identify how they can support them.

*“It was also an amazing opportunity for Toa Rangatira to let each Workforce Development Council know how they could partner with them,”* said Hera Williams, Māori Relationship Lead, Toitū te Waiora.

*“For Toitū te Waiora, this included future collaboration in whānau development, potential development of health qualifications and attending the iwi Career Expo.*

*Toitū te Waiora also now have a representative from Toa Rangatira for our Kaiawhina advisory rōpū which aims to grow the health workforce in Aotearoa. It’s a really exciting time,”* says Hera.

*Toitū te Waiora will continue to hold the relationship with Te Rūnanga o Toa Rangatira on behalf of Ohu Ahumahi. “Our team enjoyed the whanaungatanga, wairua and professionalism. We look forward to our ongoing connections with Toitū te Waiora and all the WDC’s,”* says Bianca.

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## Working with industry

We work with our industries to understand the workforce skills that are needed now and in the future. We share this information with education and training providers and support them to create learning programmes that will give people relevant skills to address future workforce needs.

This information also supports our qualifications and quality assurance functions and shapes our advice to the Tertiary Education Commission on the mix of, and investment in, vocational education and training in our industries.

Our engagement planning takes a te ao Māori view and weaves a partnership approach to all our engagement activities. We believe that engagement based on our Ngā Kawa Tūhono is best for all and will result in more meaningful and effective partnerships.

This year we held more than 1,000 engagements with hundreds of providers, industry, and employer groups. The majority of our engagements were with New Zealand Qualifications Authority providers, industry organisations and government agencies.

Our partnerships and engagement support the review of existing, or development of new, qualification products to ensure our learners have the skills and knowledge needed now and in the future. Some of these activities are described below.

This year we reviewed the suite of beauty services qualifications to determine if any changes were required. Though national consultation, it became apparent that there were differing viewpoints across the industry, and there was no consensus on potential changes to qualifications. As a result, only minor changes were made, and we established a Beauty Services Sector Advisory Group to help identify the workforce development needs and drive future qualification reviews and the development of new qualification products. The advisory group includes representatives from across industry association, training providers, small business owners and people representing our priority learner groups.

We also established an advisory group to support our review of the Diploma in Health Science (Level 5) and Diploma in Holistic Nutrition (Level 6). The revised qualification products are with the New Zealand Qualifications Authority for approval.

Our advisory and reference groups are comprised of industry experts who provide specialist advice to our work. We have also established advisory or reference groups in naturopathy; funeral directors and embalmers; occupational safety and health; corrections; first aid; social services; and for the kaiāwhina workforce.

We have continued our Kaiāwhina workforce programme in collaboration with Te Whatu Ora and Te Aka Whai Ora, and the Kaiāwhina Plan and work programme will be refreshed and progressed in line with Te Whatu Ora Health Workforce Plan.



In 2022 we reviewed youth work qualifications, and developed four new qualifications that were all accepted by New Zealand Qualifications Authority, which has provided a new fit-for-purpose pathway for youth workers in Aotearoa, reflective of current practice. We formed a development roopu to ensure more than 35 new skills standards are developed by the sector, for the sector, to support the youth work qualifications suite.

Our engagement with Te Puna Aonui, the national body for family violence and sexual violence in Aotearoa, is helping us determine if a suite of micro credentials or new qualifications is needed for kaimahi requiring family violence or sexual violence skills and knowledge in their employment. This work will continue in the year ahead.

The Fetal Alcohol Spectrum Disorder Care Action Network (FASD-CAN) approached us in June 2022 to develop a micro-credential that would support best practice for those working alongside and engagement with people living with FASD in our communities.

Although there is no prevalence data for FASD in Aotearoa, Manatū Hauora | Ministry of Health estimates that the prevalence is three- to five- percent of the population.<sup>9</sup> This is equivalent to 1,800 to 3,000 babies born with FASD every year, making FASD more common than autism, Down Syndrome, and cerebral palsy combined. People with FASD are more likely to be involved in the criminal justice system, experience poor mental health, and experience homelessness and isolation.

There is no specific FASD content on the New Zealand Qualifications and Credentials Framework. We worked with FASD-CAN to develop two skill standards and a micro-credential to meet the current gap in knowledge and skills. These are going through national consultation and once confirmed will benefit many of our industries including mental health, social services, corrections, and education.



In September 2022 we surveyed 5,700 of our partners across all our sectors and industries. 152 responded. There were some common themes in 152 responses we received. Specifically:

- Workforce shortages across all sectors.
- Concerns about workforce wellbeing due to the ongoing impact of Covid-19 and increased pressure.
- The need for qualifications to be relevant, flexible, and easy to access.
- Financial barriers to investment in workforce professional development.
- Lack of cultural capability, the need to recruit a more diverse workforce, and the need for some qualifications to be available the language and cultural context of trainees.

In 2022/23 we completed two Memoranda of Understanding with our partners: Independent Tertiary Education New Zealand and the Pharmaceutical Society of New Zealand.

As at 30 June 2023, a further four Memoranda of Understanding were in development, with Christian Theological Ministries Education Society, Innovation Business Skills Australia, Ako Aotearoa, and Te Rito Maioha Early childhood New Zealand.

9. Fetal alcohol spectrum disorder (FASD) | Ministry of Health NZ

## CASE STUDY

## Making a difference with Odyssey House

With the support of Toitū te Waiora, Odyssey Auckland has changed the face of peer support work in Aotearoa, developing and gaining approval for the first Peer Support in Addictions micro-credential in the country.

Peer support workers are a vital part of mental health and addiction services, providing a unique level of support and understanding, and growing the peer support workforce is a widely identified priority.

Thanks to changes in vocational education, people with lived experience of addictions can now gain a micro-credential that recognises those experiences and skills. 'Peer Support 101 – Introduction to Lived Experience Peer Support in Addiction', the brainchild of Odyssey's Lived Experience Lead, Dave Burnside, was assessed by NZQA to have equivalency to a Level 3 micro-credential on the New Zealand Qualifications Framework in March 2022.

Dave said he appreciated support from Toitū te Waiora, to help get the new micro-credential across the line with the NZQA. Mental Health and Addictions Lead Nicki Lishman and Qualification Systems Manager Dr James Dearnley from Toitū te Waiora worked alongside Dave to navigate the system, provide advice and feedback, and help get the qualification recognised, something that has marked the start of a new training pathway for peer support workers.

*"The Micro-credential in Peer Support in Addiction provides a solid foundation for mahi as a peer support worker from which people can then enrol into the peer support apprenticeship or other pathways in the Mental Health and Addiction sector. The micro-credential Dave has developed has the potential to make a key difference in terms of the growth of a competent, confident workforce,"* Nicki said.

Since its approval, Dave reports being "bombarded" with requests, congratulations, and support, from around the country. "There's huge excitement in the sector", he beams. "Because lifting the peer support workers is sure to lift the workforce as a whole," he explains.

Peer Support 101 has now been delivered to around 200 people across Aotearoa, in both mental health and addictions settings, in Kaupapa Māori services, housing and other settings. The feedback has been extremely positive, and demand continues to grow.

Not only does this micro-credential give employers confidence in their peer support staff, but it also gives the workers themselves the backing and certainty that they are on the right track. It's a winning formula for everyone.





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## Qualifications and quality assurance

### Developing and maintaining qualifications

We are responsible for developing and maintaining qualifications; and developing, setting, and maintaining unit standards for our industries. Over time, skill standards will replace unit standards as the core components of vocational education programmes.

We are responsible for 60 qualifications across the community, health, education, and social services sectors. Most of our qualifications are in the social services sector (27 percent), followed by the health sector (22 percent). Most of our qualifications sit at Levels 3 to 5 of the New Zealand Qualifications and Credentials Framework.

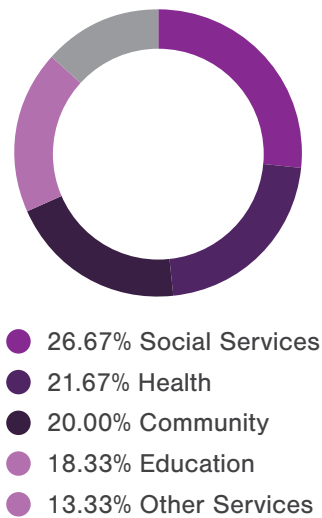
Figure 3 shows a breakdown of these qualifications.



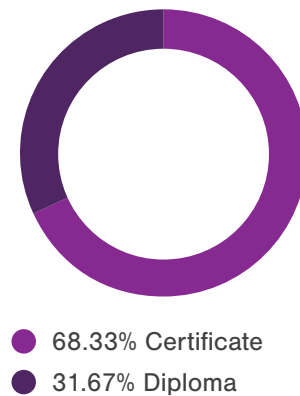


**Figure 3: Qualifications as at 30 June 2023**

**Qualifications by Sectors**

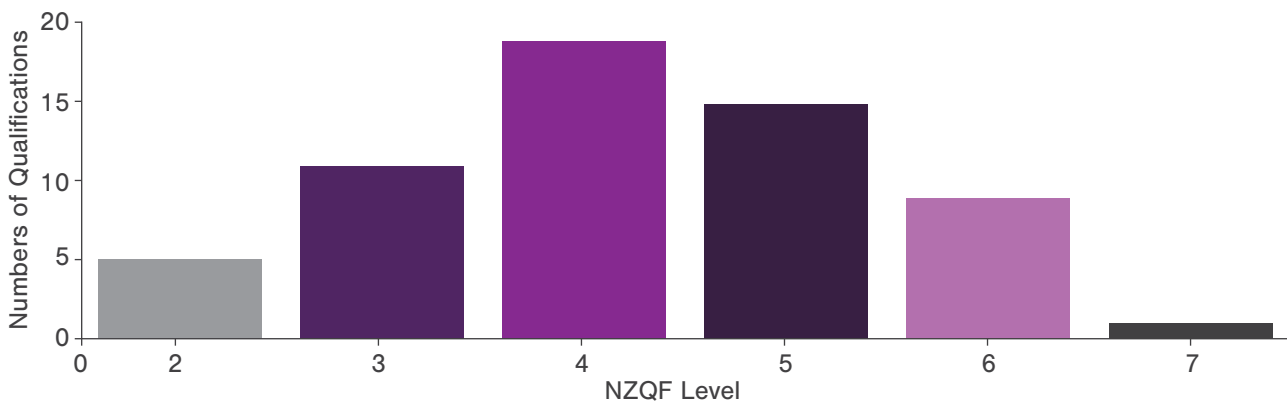


**Qualifications by Type**



**60**  
Total Qualifications

**Qualifications by Level**

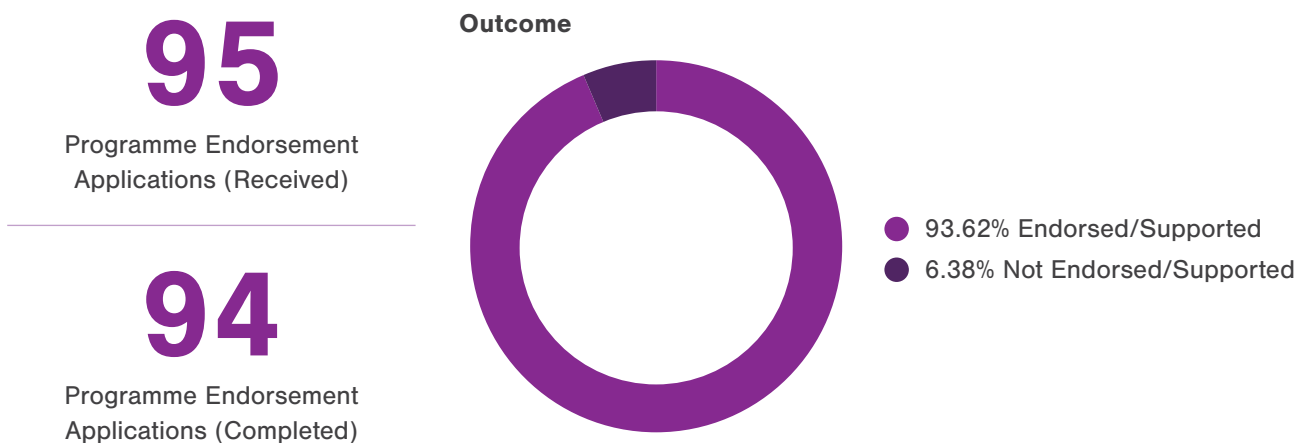


This year, our Qualifications and Quality Assurance team conducted 168 engagements with 68 education and training providers to develop, maintain, and endorse the qualifications in our remit.

This year we received 95 applications from our providers to endorse their vocational education programmes, and we completed 94 applications.

Twenty-two of these were ‘type 2 endorsements’ where our endorsement was required before the programmes could be approved by the New Zealand Qualifications Authority. The figure below shows our programme endorsement activities for the year.

**Figure 4: Programme Endorsement for the year ended 30 June 2023**



This year we planned and completed six qualification reviews, with 20 qualifications maintained. During a qualification review project, we: gather information on the qualification (including historic review information); seek industry feedback; consider all the options to address feedback (such as making changes to the qualification or developing new qualifications or micro credentials); publish proposed changes for further industry feedback; finalise any changes or new qualifications; and submit to New Zealand Qualifications Authority for approval.

As at 30 June 2023 we had another seven qualification review projects underway, covering 26 qualifications. A further three qualification development projects are in progress, covering four qualifications.<sup>10</sup>

As at 30 June 2023, we are the standard setting body for 802 unit standards. During the year, we completed seven unit standards review projects, with a total of 11 unit standards maintained. As at 30 June 2023, a further 10 unit standards review projects were underway, with 186 unit standards being reviewed.

During the year, we had planned and completed two skill standard development projects: for Prison Management and Prison Safety and Security,

and for Youth Development. As at 30 June 2023, there were four Skill Standard Development Projects in progress. We will potentially develop more than 52 skill standards in the year ahead.

We provide industry and workforce development information to ensure our providers are developing relevant micro-credentials that meet industry needs. Sometimes we work directly with industry and providers to develop micro-credentials, such as our work with Odessey House and FASD-CAN as described previously.

Any new micro-credentials in our industry qualifications need our support before being registered with the New Zealand Qualifications Authority. This year we completed three micro-credential projects and as at 30 June 2023 had another eight in progress<sup>10</sup>. The completed micro-credential projects were:

- Te Whatu Ora (HCSS) My Skill's micro-credential application for Home and Community Support Services
- Airport Firearms Safety MCE micro-credential by equivalency application
- Health and Safety Quality Commission Medical Professionals micro-credentials equivalency.

10. More information on our qualification review activities can be found at Appendix Two.

## CASE STUDY

## Youth Work Qualifications Review

### Our new 'BAU'

In March this year Toitū te Waiora announced the completion of its review of the Youth Work qualifications suite. Both the review and the feedback process are a great example of the redesigned vocational education and our 'new BAU'.

The review was initially prompted by a scheduled December 2022 review of the Level 6 Diploma, which was created in March 2018. For alignment, consistency and progression, Levels 3 and 4 in Youth Work were also included.

Before the review, the Qualifications team carried out consultation with the sector in April and June 2022 to gain feedback from a wide range of youth workers, youth organisations, community related organisations, peak bodies, programme providers and relevant government agencies.

*"As a newly developing Workforce Development Council we never take the connections, relationships and support we can collectively bring to the table for granted. The youth work sector is well-informed, connected, hard-working and passionate about all things youth development,"* says Lisa Hann, Education and Youth Lead from the Industry Transformation Team.

From their knowledge of the sector, the team was able to assemble an Advisory Panel made up of people from various roles in the youth work sector to review the qualifications. To ensure there was a wide representation the panel included representation from iwi Māori, Pacific, faith-based, and Rainbow communities as well as public sector, universities, peak bodies and providers.

It was during this process the team realised it needed to be more resourceful to get the feedback it needed, so they took a more targeted approach rather than just scattergun request for engagement. The team targeted specific agencies, partners, and individuals they knew would have knowledge and expertise - and it worked. Not only were the current suite of youth work qualifications brought into 2023, the need for a new youth work qualification at Level 5 was identified and created. This was the first new qualification for Toitū te Waiora to have published on the NZQA framework. This shows the power of staying connected and listening to the needs of our sectors.

*"The reference roopu (Advisory Panel) and wider youth work sector have been our guides through this process, overseeing that we're heading in the right direction with the youth work pathway. They hold space to share and ensure that youth work sector voices are captured, heard, and reflected in the outcome. Our ability to be agile and responsive meant we could evidence that we were listening and responding to sector need,"* says Lisa.

After much hard work Toitū te Waiora announced the completion of its review of the Youth Work qualifications suite in March this year. The qualifications review ensures the suite meets both current and future demands, as well as reflect the diverse and complex nature of youth work practice. Following the review of Youth Work qualifications Toitū te Waiora is starting work for a suite of new skill standards that will align with the four qualifications.

*"The qualifications review project segways onto the development of skill standards to align to the four Youth Work qualifications. When the review panel was asked if they were interested in doing this work, six out of eight of them eagerly volunteered. This is a testament to their commitment and dedication to elevating the skill set of youth workers. We are truly lucky to have this 'dream team' on board,"* says Annie Chan our Qualification System Product Developer.

### Quality assurance

The National External Moderation system provides assurance on the quality of assessments. We have different roles in the moderation process, to uphold the National External Moderation principles:

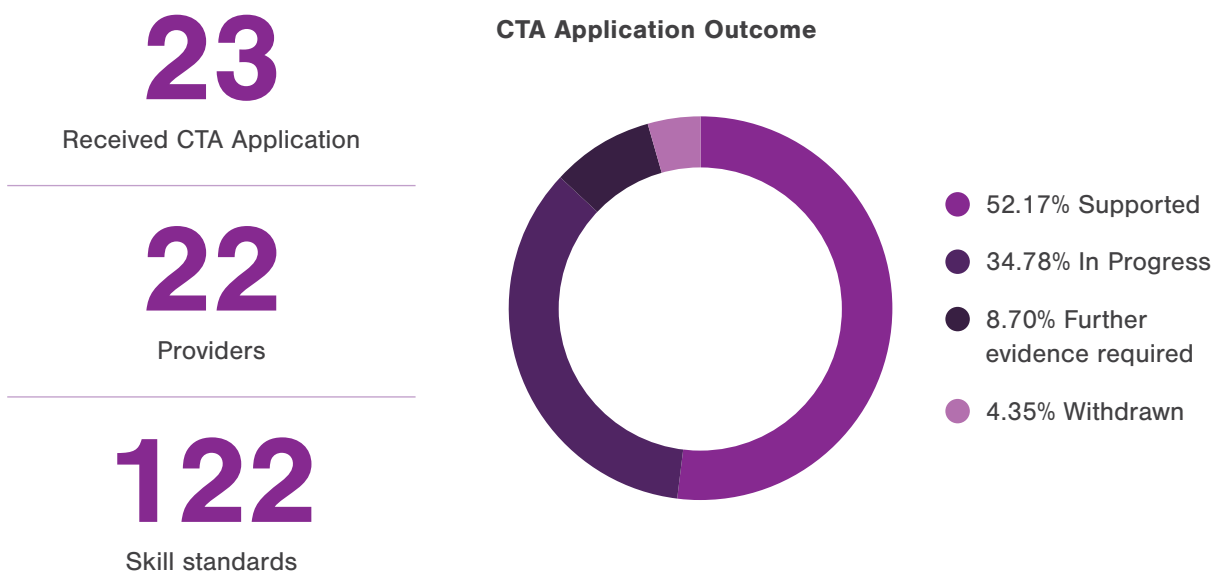
- Ensure assessment practice is fair, valid, and consistent.
- Be appropriate to the nature of the learning outcomes and assessment evidence collected.
- Provide confidence that learners have achieved the specific standard.
- Provide confidence in the reliability and consistency of assessor judgments about learner performance.
- Be cost effective.
- Focus on improving assessment practice.

Our moderation activities are monitored by the New Zealand Qualifications Authority.

Consents to assess (CTA) are the process by which a provider gains approval to deliver, assess and award unit standards that sit under our gazetted coverage. A provider applies to us for support and if they demonstrate the ability to comply with an established set of criteria contained in the Consent and Moderation Requirements document, we will issue a letter of support. The application and letter of support is then sent on to the New Zealand Qualifications Authority for final approval.

The figure below shows our CTA activities for the year.

**Figure 6: Consents to Assess for the year ended 30 June 2023**



We manage the national external moderation for the qualifications within our gazetted coverage. We manage moderation in accordance with the relevant Consent and Moderation Requirements documents, which we are also responsible for developing and maintaining.

There are three types of national external moderation activities. These are:

- Pre-assessment moderation: Assessment materials are moderated prior to use with candidates.
- On-site moderation: Assessor decisions are moderated while a candidate is being assessed.
- Post-assessment moderation: Assessor decisions are moderated after the assessment has taken place.

Moderators play a crucial role in ensuring that the assessment materials cater to trainees with diverse learning capabilities, allowing for different forms of assessment presentation, such as multimedia, audit, and visual elements. Where issues are identified in the assessment materials, our moderators make recommendations for change.

This year we received 308 pre-assessment moderation applications and completed 323.<sup>11</sup> We requested 168 post-moderation assessments from 92 providers, and received 160 applications, covering 665 submissions. Of the 160 post-moderation assessments received, we completed 143.

The figures below show our pre- and post-assessment moderation activities for the year.

More details about our qualifications and quality assurance mahi can be found at Appendix Two.

11. Some of the completed pre-assessment moderation applications had been received in the previous financial year.

**Figure 7: Pre-Assessment Moderation activities for the year ended 30 June 2023**

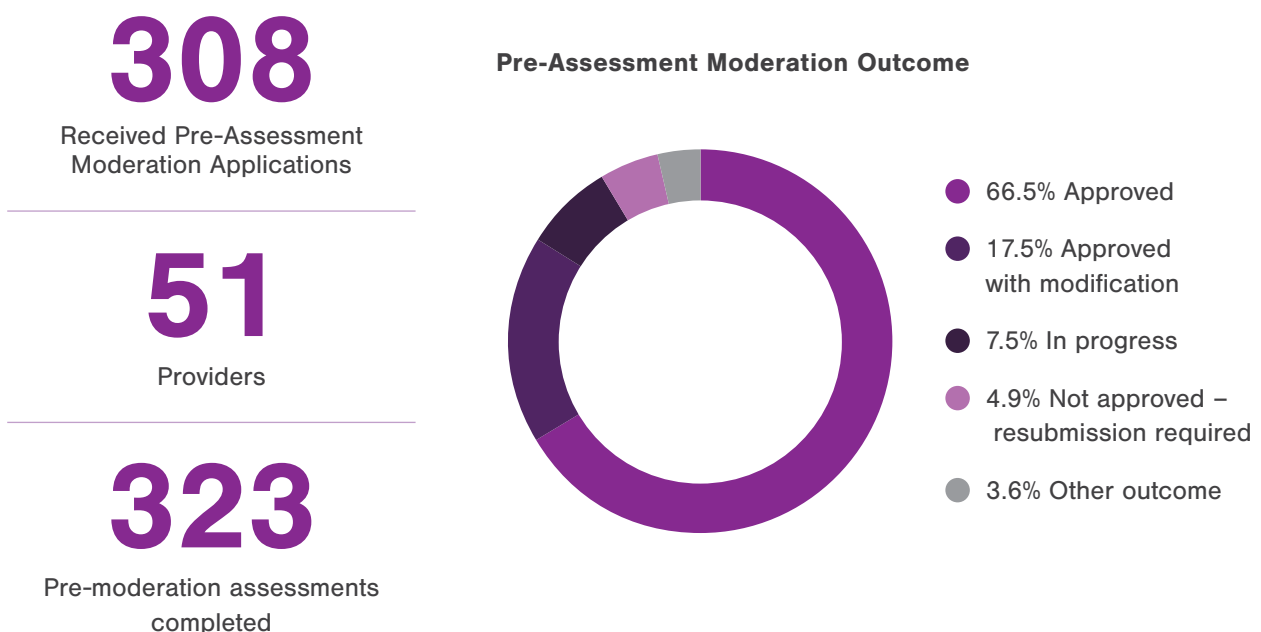
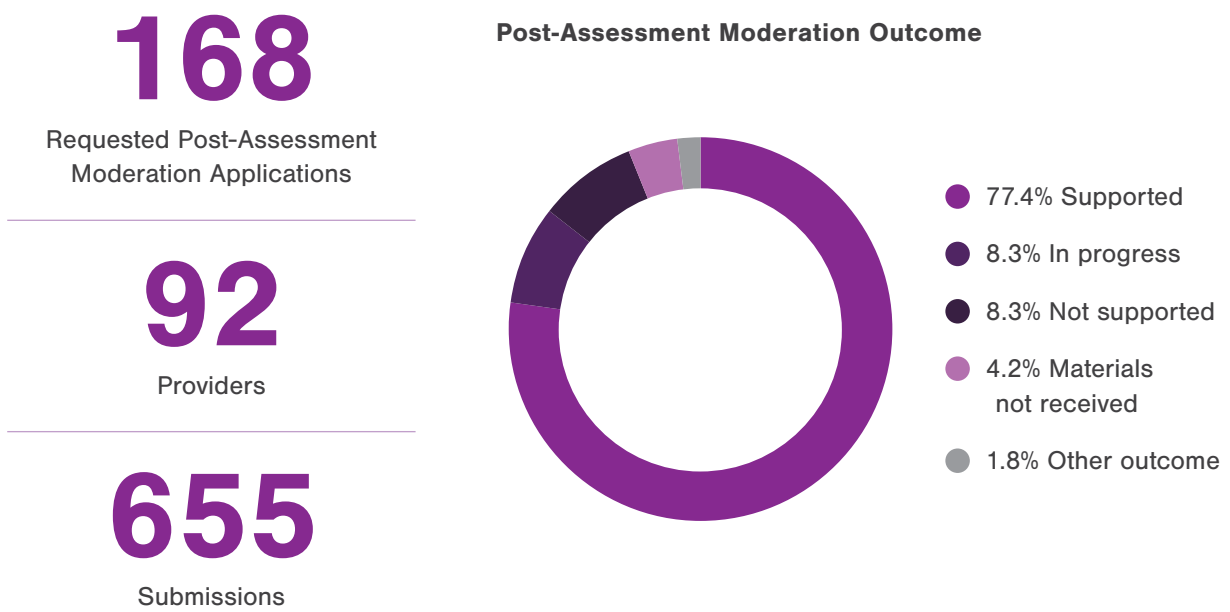


Figure 8: Post-Assessment Moderation activities for the year ended 30 June 2023



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# Future focus



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## Future focus

This year, we experienced some challenges. Covid-19 continued to have an impact in our industries, and hampered progress on our work in some areas. As the role of the Workforce Development Councils has evolved, we realised that our kaimahi needed greater clarity about what we were doing, and why. We also needed clarity about who we were engaging with, and why.

We considered how our roles, capabilities, and accountabilities aligned to our core purpose and goals, and then consulted kaimahi on proposed structural changes. Our new structure takes effect from August 2023, and places our core functions at our heart - ensuring vocational education qualifications meet our industry's needs, particularly for the Māori, Pacific, and Tāngata Whaikaha workforce; and in providing assurance around the quality of vocational education qualifications.

We are growing our analytic capability, strengthening our partnerships and engagement, and embedding Te Tiriti and mātauranga Māori capability across all our teams.

The new structure consolidates our corporate, strategy, performance, and research and analytic capability into a Strategy and Advice function. The new structure also establishes a new Partnerships and Engagement function to lead our sector, iwi, and Māori engagement. Both these groups support our primary function of Qualifications and Quality Assurance.

We have also established a new Poumatua/Manukura role in our Senior Leadership Team to work closely with the Chief Executive to provide thought and organisational leadership to embed Te Tiriti and mātauranga Māori across the organisation and the work we do. The Poumatua/Manukura position will play a key role ensuring a joined-up approach, drawing on the collective strengths and efforts of our kaimahi Māori across our teams.

We acknowledge a focus on structure alone will never solve all the issues in an organisation, and we listened when our kaimahi told us they wanted better workplace experiences.

We have committed to making our future direction and strategies clear, to demonstrating how all teams and kaimahi contribute to achieving the strategic direction, and to reorienting our culture and ways of working to be more positive, engaging, and effective.

We are optimistic that these changes will provide us with a stronger foundation to move forward, to continue to deliver our functions well, and make a positive difference for New Zealand.



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# Statement of Service Performance



# Toitū te Waiora

## Statement of Service Performance 2022-23

The purpose of Toitū te Waiora is to transform workforce development across our sectors, by providing industry and iwi/Māori with a strong voice in making the workforce of Aotearoa fit for today and the future. Our vision is that all people in Aotearoa reach their preferred potential.

### Our functions are:

- Skills and workforce **leadership** for our industries, by identifying current and future needs, and advocating for those needs to be met.
- **Developing and setting standards, capstone assessments and qualifications** to develop and maintain skill standards, micro-credentials, qualifications, national curricula, and assessments based on the needs of our industries.
- **Endorsing programmes** developed by providers and **moderating assessments** to ensure standards are met.
- **Advisory and representative role** to provide brokerage and advisory services to our industries and to advise the Tertiary Education Commission about the mix of and investment in vocational education and training.

| Te Tiriti o Waitangi  | Toitū te Waiora performance measure  | 2022/23 Performance Result  |
|---|--|---|
| <p><b>Te Tiriti o Waitangi</b><br/>Address the needs of priority learners and promote opportunities for all learners to reach their full potential.</p> | <p>Publish a Te Tiriti Framework, complete training package with all staff.</p> <p>Establish and maintain relationships with iwi/Māori businesses/providers. 16 planned engagements.</p> <p>Advocate with industry and providers to assure equitable outcomes for Māori. Evidence of engagement.</p> | <p>Te Tuāpapa framework published and a noho marae held for all staff in 2022/23.</p> <p>Of the 1098 engagements recorded in Aka Kōrero, 8.2 percent were recorded as specifically in relation to Māori or Te Tiriti o Waitangi learners. 414 engagements did not have a corresponding category documented, so the percentage could be higher.</p> <p>In 2023, we engaged with at least 13 iwi, hāpū, and Māori stakeholders.</p> |

| Core function   | Toitū te Waiora performance measure   | 2022/23 Performance Result   |
|---|---|--|
| <p><b>Leadership:</b><br/>Number of workforce development plans/strategies, are grounded in high-quality qualitative and quantitative data analysis, demonstrating that regional insights, industry views and Te Tiriti partner perspectives have been considered.</p> <p>Support and endorsement from the sector that the workforce development plans are grounded in evidence-based data and reflect their needs and aspirations.</p> | <p>Number of strategic workforce plans developed with community, health, and social sectors</p>   | <p>We published the interim Toitū te Waiora Workforce Development Plan on our website: <a href="https://www.toitutewaiora.nz/Workforce-Development-Plan-FINAL-v3.pdf">TTW-Workforce-Development-Plan-FINAL-v3.pdf (toitutewaiora.nz)</a></p> <p>The interim Workforce Development Plan provided industry snapshots for health services (including ambulance and paramedics); public order safety and regulatory services; care services; disability services; mental health and addiction services; skin and nail therapy services; youth services; social services; education and education support services.</p>   |
| <p><b>Leadership:</b><br/>Evidence that collaboration is occurring with WDCs on matters of common interest. Evidenced by Hāpaitia records of hui, progress reports, WDC records of collaborative sessions.</p>  | <p>Number of meetings held with other WDCS on matters of common interest.</p> <p>Number of cross-WDC initiatives led by Toitu te Waiora.</p> <p>Number of qualifications projects in collaboration with other WDCs.</p> | <p>At least 73 hui and meetings were held with our other Workforce Development Council colleagues on matters of common interest.</p> <p>We led four major cross-WDC initiatives:</p> <ul style="list-style-type: none"> <li>• Joint engagement with Ngāti Toa te Runanga o Toa Rangatira to understand the spirations of Te Runanga o Toa Rangatira and identify opportunities for future joint initiatives.</li> <li>• Joint engagement with Ngāti Hine iwi.</li> <li>• Establishment of an Ohu Ahumahi Tāngata Whaikaha forum, with dual purpose of an internal staff network for kaimahi living with disability and to discuss emerging issues for Tāngata Whaikaha in our sectors.</li> <li>• Development of consistent documentation relating to micro credentials for Tertiary Education Organisations.</li> </ul> <p>We also worked with Toi Mai on the beauty qualifications review.</p> |
| <p><b>Advisory and Representation:</b><br/>Represent the interests of community, health, education, and social services industries.</p>   | <p>Work towards MoU with industries/providers/regulatory bodies.</p>  | <p>In 2022/23, we completed two Memoranda of Understanding (MoU) with our partners: Independent Tertiary Education New Zealand and the Pharmaceutical Society of New Zealand.</p>  |

| Core function   | Toitū te Waiora performance measure   | 2022/23 Performance Result   |
|---|---|--|
| <p><b>Standards, capstone assessments and qualifications:</b></p> <p>Standard setting sets expectations on providers for relevance of qualification and programme delivery for industry, iwi, and learners, particularly those underserved.</p> <p>Develop and maintain skill standards, industry qualifications, training schemes, and training packages.</p>                            | <p>Number of engagements with sector stakeholders</p> <p>Number of qualifications reviewed</p> <p>Number of unit standards maintained</p> <p>Number of skill standard projects completed</p> <p>Number of micro-credentials developed</p> <p>Number of micro-credentials endorsed and supported</p> | <p>In 2022/23, we recorded 1098 engagement with more than 290 sector stakeholders. 414 of those engagements were recorded without further categorisation so the number of sector stakeholders could be higher.</p> <p>In 2022/23, we completed six qualification review projects, covering 20 qualifications. Seven unit standards review projects were completed, with 11 unit standards maintained. One skill standard development project and three micro-credential projects were completed. A further five micro-credentials were endorsed and supported.</p>   |
| <p><b>Endorsing programmes and moderation assessment:</b></p> <p>Strive to achieve 90% compliance rate with the CMRs turnaround for moderation activities and our initial feedback to providers.</p>  | <p>Number of programme endorsements completed</p> <p>Number of pre-moderation assessment completed</p> <p>Number of post-moderation assessment completed</p>  | <p>A total of 94 programme endorsements were completed in the period.</p> <p>A total of 323 pre-moderation assessments were completed in the period.</p> <p>A total of 143 post-moderation assessments were completed in the period.</p> <p>Refer to Appendix Two for additional programme endorsement and moderation information.</p>   |
| <p><b>Advisory and representative role:</b></p> <p>Investment Advice to TEC by date.</p> <p>Provide sound advice to TEC about its investment into vocational education. Advice that is based on a sound understanding of how its business cycle impact on demand for skills, the inherent lag times in the supply pipeline and the relative attractiveness of programmes to learners.</p> | <p>Evidence of Council approval of Investment Advice</p> <p>Evidence of TEC acceptance of Investment Advice</p>   | <p>Initial Investment Advice was noted by Council on 24 April 2023, and was provided to TEC on 30 April 2023.</p> <p>We then worked with TEC to refine the initial advice, and the final Investment Advice is published on our <a href="#">website</a>.</p> <p>TEC provided feedback on the Investment Advice: “We can see considerable thought and effort has been put into analysing your industry skills needs and understanding the tertiary education provision that supports them. We can see evidence of significant engagement and a much more in-depth understanding of educational products available, and the changes needed to them. Your advice has informed our published investment priorities for 2024.”</p> |

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# Financial Statements



## Independent auditor's report



BDO Wellington Audit Limited

To the readers of Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council's financial statements and statement of service performance for the year ended 30 June 2023

The Auditor-General is the auditor of Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council (the Council).

The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements and statement of service performance of the Council on his behalf.

### Opinion

We have audited:

- the financial statements of the Council on pages 49 to 72, that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Council on pages 41 to 43.

In our opinion:

- the financial statements of the Council on pages 49 to 72:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the statement of service performance on pages 41 to 43:
  - presents fairly, in all material respects, the Council's service performance achievements as compared with the forecast outcomes included in the investment plan for the year ended 30 June 2023; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 4 December. This is the date at which our opinion is expressed.

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

### Basis for our opinion

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

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

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

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

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

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



BDO Wellington Audit Limited

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Council's framework for reporting its performance.



BDO Wellington Audit Limited

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of service performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 39 and 74 to 81, 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 the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

**Geoff Potter**

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



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## Statement of Responsibility

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

In the Council's opinion:

The Statement of Performance fairly reflects the performance of Toitū te Waiora for 1 July 2022 to 30 June 2023.

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

Signed by:



**Mathew Tukaki**

*Co-Chair*

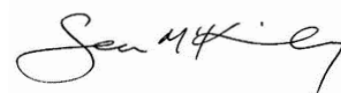
4 December 2023



**David Waters**

*Co-Chair*

4 December 2023



**Sean McKinley**

*Interim Chief Executive*

4 December 2023

# Statement of Comprehensive Revenue and Expense

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the year ended 30 June 2023

| All in \$000s   | Note | Actual 2023  | Budget 2023  | Actual 2022  |
|---|------|--------------|--------------|--------------|
| <b>Revenue</b>  |      |              |              |              |
| Government funding  | 2    | 9,439        | 9,440        | 7,724        |
| Grants funding  | 2    | 184          | 215          | 245          |
| Interest revenue  | 2    | 60           | 23           | -            |
| <b>Total revenue</b>  |      | <b>9,683</b> | <b>9,678</b> | <b>7,969</b> |
| <b>Expenditure</b>  |      |              |              |              |
| People related expenses   | 3    | 6,068        | 6,830        | 3,306        |
| Hāpaitia Limited - Shared Council services                                      | 3    | 1,604        | 1,787        | 927          |
| Administration and other expenses   | 3    | 1,243        | 1,244        | 749          |
| <b>Total expenditure</b>  |      | <b>8,915</b> | <b>9,861</b> | <b>4,982</b> |
| <b>Surplus/(Deficit)</b>  |      | <b>768</b>   | <b>(183)</b> | <b>2,987</b> |
| Other comprehensive revenue and expense   |      | -            | -            | -            |
| <b>Total comprehensive revenue and expense</b>                                  |      | <b>768</b>   | <b>(183)</b> | <b>2,987</b> |
| <b>Total comprehensive revenue and expense for the period attributable to</b>   |      |              |              |              |
| Community, Health, Education, and Social Services Workforce Development Council |      | 768          | (183)        | 2,987        |
| <b>Total</b>  |      | <b>768</b>   | <b>(183)</b> | <b>2,987</b> |

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

The accompanying notes form part of these financial statements.

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

# Statement of Financial Position

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
As at 30 June 2023

| All in \$000s                    | Note | Actual 2023  | Budget 2023  | Actual 2022  |
|----------------------------------|------|--------------|--------------|--------------|
| <b>Assets</b>                    |      |              |              |              |
| <b>Current assets</b>            |      |              |              |              |
| Cash and cash equivalents        | 4    | 1,644        | 2,932        | 3,594        |
| Short-term investments           | 5    | 2,000        | -            | -            |
| Trade receivables                | 6    | 6            | 68           | 13           |
| Other receivables                | 6    | 905          | 699          | 475          |
| Prepayments                      | 6    | 16           | 1            | 16           |
| <b>Total current assets</b>      |      | <b>4,571</b> | <b>3,700</b> | <b>4,098</b> |
| <b>Total assets</b>              |      | <b>4,571</b> | <b>3,700</b> | <b>4,098</b> |
| <b>Liabilities</b>               |      |              |              |              |
| <b>Current liabilities</b>       |      |              |              |              |
| Trade and other payables         | 8    | 532          | 312          | 688          |
| Employee entitlements            | 9    | 284          | 454          | 238          |
| Revenue received in advance      | 10   | -            | -            | 185          |
| <b>Total current liabilities</b> |      | <b>816</b>   | <b>766</b>   | <b>1,111</b> |
| <b>Total liabilities</b>         |      | <b>816</b>   | <b>766</b>   | <b>1,111</b> |
| <b>Net assets</b>                |      | <b>3,755</b> | <b>2,934</b> | <b>2,987</b> |
| <b>Equity</b>                    |      |              |              |              |
| Accumulated surplus              | 12   | 971          | 1,165        | 927          |
| Operating reserve                | 12   | 1,160        | -            | 1,160        |
| Capital reserve                  | 12   | 796          | 1,769        | 900          |
| Special projects reserve         | 12   | 700          | -            | -            |
| Te Kahui Ahumahi reserve         | 12   | 128          | -            | -            |
| <b>Total equity attributable</b> |      | <b>3,755</b> | <b>2,934</b> | <b>2,987</b> |

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

The accompanying notes form part of these financial statements.

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

## Statement of Changes in Net Assets/Equity

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the year ended 30 June 2023

### 2023

| All in \$000s   | Note | Accumulated surplus | Operating reserve | Capital reserve | Special projects reserve | Te Kāhui Ahumahi reserve | Total net assets/equity |
|---|------|---------------------|-------------------|-----------------|--------------------------|--------------------------|-------------------------|
| <b>Balance at 1 July 2022</b>                               | 12   | 927                 | 1,160             | 900             | -                        | -                        | 2,987                   |
| <b>Total comprehensive revenue and expense for the year</b> |      | 768                 |                   |                 |                          |                          | 768                     |
| Transfers between reserves                                  |      |                     |                   |                 |                          |                          |                         |
| Capital reserve   |      | 104                 |                   | (104)           |                          |                          | -                       |
| Special projects reserve                                    |      | (700)               |                   |                 | 700                      |                          | -                       |
| Te Kāhui Ahumahi reserve                                    |      | (128)               |                   |                 |                          | 128                      | -                       |
| <b>Total transfers</b>                                      |      | 724                 | -                 | (104)           | 700                      | 128                      | -                       |
| <b>Balance at 30 June 2023</b>                              |      | 971                 | 1,160             | 796             | 700                      | 128                      | 3,755                   |

### 2022

| All in \$000s   | Note | Accumulated surplus | Operating reserve | Capital reserve | Special projects reserve | Te Kāhui Ahumahi reserve | Total net assets/equity |
|---|------|---------------------|-------------------|-----------------|--------------------------|--------------------------|-------------------------|
| <b>Balance at 1 October 2021</b>                            | 12   | -                   | -                 | -               | -                        | -                        | -                       |
| <b>Total comprehensive revenue and expense for the year</b> |      | 2,987               |                   |                 |                          |                          | 2,987                   |
| Transfers between reserves                                  |      |                     |                   |                 |                          |                          |                         |
| Operating reserve   |      | (1,160)             | 1,160             |                 |                          |                          | -                       |
| Capital reserve   |      | (900)               |                   | 900             |                          |                          | -                       |
| <b>Total transfers</b>                                      |      | (2,060)             | 1,160             | 900             | -                        | -                        | -                       |
| <b>Balance at 30 June 2022</b>                              |      | 927                 | 1,160             | 900             | -                        | -                        | 2,987                   |

The accompanying notes form part of these financial statements.

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

## Statement of Cash flows

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the year ended 30 June 2023

| All in \$000s   | Note     | Actual 2023    | Budget 2023  | Actual 2022  |
|---|----------|----------------|--------------|--------------|
| <b>Operating activities</b>                                 |          |                |              |              |
| Receipts from Government                                    |          | 9,438          | 10,855       | 8,154        |
| Receipts of other revenue                                   |          | 73             | 23           | -            |
| Goods and services tax (net)                                |          | (53)           | (949)        | (16)         |
| Payments to people  |          | (5,957)        | (6,250)      | (2,592)      |
| Payments to suppliers                                       |          | (3,079)        | (3,731)      | (1,952)      |
| <b>Net cash flows from operating activities</b>             |          | <b>422</b>     | <b>(52)</b>  | <b>3,594</b> |
| <b>Investing activities</b>                                 |          |                |              |              |
| Purchase of term deposits                                   |          | (2,000)        | -            | -            |
| <b>Net cash flows from investing activities</b>             |          | <b>(2,000)</b> | <b>-</b>     | <b>-</b>     |
| <b>Financing activities</b>                                 |          |                |              |              |
| Advances to Hāpaitia Limited                                |          | (372)          | (115)        | -            |
| <b>Net cash flows from financing activities</b>             |          | <b>(372)</b>   | <b>(115)</b> | <b>-</b>     |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |          | <b>(1,950)</b> | <b>(167)</b> | <b>3,594</b> |
| Cash and cash equivalents at beginning of the period        |          | 3,594          | 3,099        | -            |
| <b>Cash and cash equivalents at end of the period</b>       | <b>4</b> | <b>1,644</b>   | <b>2,932</b> | <b>3,594</b> |

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

The accompanying notes form part of these financial statements.

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

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## Notes Index

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

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# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 1. Statement of accounting policies

### Reporting entity

Toitū te Waiora is domiciled in Aotearoa and is a charitable organisation registered under the Charities Act 2005. The Council is a body corporate established in October 2021 through Orders in Council (OIC) and in accordance with section 363 of the Education and Training Act 2020. The role of Toitū te Waiora is to ensure the vocational education system meets industry needs and gives a stronger voice to Māori business and iwi development. Toitū te Waiora will give their industries and employers greater leadership and influence across vocational education. Success for Toitū te Waiora 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.

Governance responsibilities are held by a Council, comprising Councillors who act in similar capacity to Directors on a Board of Directors

Toitū te Waiora is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013)

### Basis of preparation

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

### Reporting period

Toitū te Waiora began operations on 4 October 2021 and therefore the comparative reporting period for the financial statements is for the nine months from 4 October 2021 to 30 June 2022.

### Statement of compliance

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

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

These financial statements were authorised for issue by Toitū te Waiora Council on 4 December 2023.

### Presentation currency and rounding

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

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# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 1. Statement of accounting policies (continued)

### Budget figures

Budget figures provided in the annual financial reports will be derived from the financial budget approved by the Council at the beginning of the financial year. The budget figures were prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

### Use of judgements and estimates

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

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

- has exercised judgement when recognising grant revenue to determine if conditions of the grant contract have been satisfied. This judgement will be based on the facts and circumstances that are evident for each grant contract
- judgement was also required when distinguishing between the research and development phase of projects and whether software costs meet the recognition criteria for capitalisation.

### 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

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



# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 2. Revenue

### Accounting Policy

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

### Revenue from Exchange Transactions

#### Interest and dividends

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

### Revenue from Non-Exchange Transactions

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

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

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

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

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

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

### Government Funding

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

### Grants

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

### Other grants received

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 2. Revenue (continued)

| All in \$000s   | Actual 2023  | Actual 2022  |
|---|--------------|--------------|
| <b>Government funding classified as non-exchange transactions</b> |              |              |
| Government funding classified as non-exchange transactions        | 9,439        | 7,724        |
| Project grant funding classified as non-exchange transactions     | 184          | 245          |
| <b>Total Government funding</b>                                   | <b>9,623</b> | <b>7,969</b> |
| <b>Other revenue classified as exchange transactions</b>          |              |              |
| Interest revenue  | 60           | -            |
| <b>Total other revenue</b>  | <b>60</b>    | <b>-</b>     |
| <b>Total revenue</b>  | <b>9,683</b> | <b>7,969</b> |
| <b>Revenue classification</b>                                     |              |              |
| Non-exchange revenue  | 9,623        | 7,969        |
| Exchange revenue  | 60           | -            |
| <b>Total revenue</b>  | <b>9,683</b> | <b>7,969</b> |

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 3. Expenditure

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

| All in \$000s   | Actual 2023  | Actual 2022  |
|---|--------------|--------------|
| <b>Employee benefits expenses</b>                           |              |              |
| Wages and salaries  | 5,617        | 2,912        |
| Contractors   | 45           | 93           |
| Councillors and board fees                                  | 340          | 278          |
| Other employee expenses                                     | 66           | 23           |
| <b>Total</b>  | <b>6,068</b> | <b>3,306</b> |
| <b>Hāpaitia Limited Shared Council Services<sup>1</sup></b> | <b>1,604</b> | <b>927</b>   |
| <b>Administration and other expenses</b>                    |              |              |
| <b>Consultancy costs</b>                                    |              |              |
| Consultancy costs   | 178          | 90           |
| Audit costs <sup>2</sup>                                    | 56           | 38           |
| Legal fees  | 242          | 19           |
| <b>Total</b>  | <b>476</b>   | <b>147</b>   |
| <b>People and Culture costs</b>                             |              |              |
| Other staff costs   | 40           | 23           |
| Recruitment costs   | 19           | 97           |
| <b>Total</b>  | <b>59</b>    | <b>120</b>   |
| <b>Information Technology costs</b>                         |              |              |
| Subscriptions and memberships                               | 6            | 3            |
| <b>Total</b>  | <b>6</b>     | <b>3</b>     |
| <b>Office and other costs</b>                               |              |              |
| General expenses  | 104          | 85           |
| Travel and engagement costs                                 | 365          | 149          |
| Communication and marketing                                 | 49           | -            |
| Project costs   | 184          | 245          |
| <b>Total</b>  | <b>702</b>   | <b>479</b>   |
| <b>Total administration and other expenses</b>              | <b>1,243</b> | <b>749</b>   |
| <b>Total expenditure</b>                                    | <b>8,915</b> | <b>4,982</b> |

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.

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 4. Cash and cash equivalents

#### Accounting Policy

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

| All in \$000s | Actual 2023  | Actual 2022  |
|---------------|--------------|--------------|
| Bank deposits | 1,644        | 3,594        |
| <b>Total</b>  | <b>1,644</b> | <b>3,594</b> |

There are no restrictions over any of the cash and cash equivalent balances held by Toitū te Waiora.

### 5. Short-term investments

#### Accounting Policy

Deposits with an original maturity of more than three months and less than one year are recognised as short-term investments.

| All in \$000s                 | Actual 2023  | Actual 2022 |
|-------------------------------|--------------|-------------|
| <b>Short-term investments</b> |              |             |
| Term deposits                 | 2,000        | -           |
| <b>Total</b>                  | <b>2,000</b> | <b>-</b>    |

At 30 June 2023 there was one term deposit of \$1.15 million with ASB with a maturity date of 8 December 2023 and with an interest rate of 6.43% per annum. There was a second term deposit of \$500,000 with BNZ with a maturity date of 5th December 2023 and with an interest rate of 5.55% per annum (2022: Nil).

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 6. Trade receivables and other receivables

#### Accounting Policy

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

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

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

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

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

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

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

#### Advances

Advances have been made to Hāpaitia Limited for shared services to be provided. As provided in the Service Contract with Hāpaitia Limited further advances are made on request from Hāpaitia Limited and should the contract be terminated at any time, once all obligations of the Council to Hāpaitia Limited have been met the balance of the advance account would be payable to the Council. The advance to Hāpaitia Limited, an associate, is non-interest bearing (Note 16).

| All in \$000s   | Actual<br>2023 | Actual<br>2022 |
|---|----------------|----------------|
| <b>Trade receivables</b>                                |                |                |
| Trade receivables from exchange transactions            | 6              | 13             |
| <b>Net trade receivables from exchange transactions</b> | <b>6</b>       | <b>13</b>      |
| <b>Other receivables from non-exchange revenue</b>      |                |                |
| GST receivable  | 80             | 22             |
| Advances to Hāpaitia Limited                            | 825            | 453            |
| <b>Total receivables from non-exchange transactions</b> | <b>905</b>     | <b>475</b>     |
| <b>Total Receivables</b>                                | <b>911</b>     | <b>488</b>     |
| <b>Prepayments and other assets</b>                     |                |                |
| Prepayments   | 16             | 16             |
| <b>Total prepayments and other assets</b>               | <b>16</b>      | <b>16</b>      |

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

# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 7. Associates

### Accounting Policy

#### Associates

An associate is an entity over which Toitū te Waiora 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.

Toitū te Waiora holds significance over the following entity, which is accounted for using the equity method:

| Name             | Voting rights & Ownership interest |
|------------------|------------------------------------|
| Hāpaitia Limited | 16.7%                              |

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

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

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

## 8. Trade and other payables

### Accounting Policy

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

| All in \$000s  | Actual 2023 | Actual 2022 |
|----------------|-------------|-------------|
| Trade payables | 428         | 492         |
| Accruals       | 102         | 186         |
| Other payables | 2           | 10          |
| <b>Total</b>   | <b>532</b>  | <b>688</b>  |

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

# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 9. Employee benefit liabilities

### Accounting Policy

#### Short-term employee benefits

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

#### Long-term employee benefits

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

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

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

#### Defined contribution plans

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

| All in \$000s                                      | Actual<br>2023 | Actual<br>2022 |
|--|----------------|----------------|
| <b>Current</b>                                     |                |                |
| Short-term employee benefits                       | 284            | 238            |
| Current portion of long-term employee benefits     | -              | -              |
|  | <b>284</b>     | <b>238</b>     |
| <b>Non-current</b>                                 |                |                |
| Non-current portion of long-term employee benefits | -              | -              |
| <b>Total employee benefit liability</b>            | <b>284</b>     | <b>238</b>     |

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 10. Revenue received in advance

#### Accounting Policy

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

| All in \$000s                            | Actual 2023 | Actual 2022 |
|--|-------------|-------------|
| <b>Revenue received in advance</b>       |             |             |
| Project funding                          | -           | 185         |
| <b>Total</b>                             | <b>-</b>    | <b>185</b>  |
| Current portion                          | -           | 185         |
| <b>Total revenue received in advance</b> | <b>-</b>    | <b>185</b>  |

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



# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 11. Financial instruments

Toitū te Waiora initially recognises financial instruments when Toitū te Waiora becomes a party to the contractual provisions of the instrument. Toitū te Waiora 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 Toitū te Waiora is recognised as a separate asset or liability. Toitū te Waiora 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, Toitū te Waiora 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.

Toitū te Waiora 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 6 and 8 and below.

### i) Classification of financial instruments

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

| <b>2023</b>                             |             | <b>Financial Assets</b> | <b>Financial Liabilities</b> |              |
|---|-------------|-------------------------|------------------------------|--------------|
| All in \$000s                           | <b>Note</b> | <b>Amortised cost</b>   | <b>Amortised cost</b>        | <b>Total</b> |
| Subsequently not measured at fair value |             |                         |                              |              |
| Cash and cash equivalent (assets)       | 4           | 1,644                   | -                            | 1,644        |
| Short-term investments                  | 5           | 2,000                   | -                            | 2,000        |
| Receivables                             | 6           | 831                     | -                            | 831          |
| Payables                                | 8           | -                       | (532)                        | (532)        |
|   |             | <b>4,475</b>            | <b>(532)</b>                 | <b>3,943</b> |

| <b>2022</b>                             |             | <b>Financial Assets</b> | <b>Financial Liabilities</b> |              |
|---|-------------|-------------------------|------------------------------|--------------|
| All in \$000s                           | <b>Note</b> | <b>Amortised cost</b>   | <b>Amortised cost</b>        | <b>Total</b> |
| Subsequently not measured at fair value |             |                         |                              |              |
| Cash and cash equivalent (assets)       | 4           | 3,594                   | -                            | 3,594        |
| Receivables                             | 6           | 466                     | -                            | 466          |
| Payables                                | 8           | -                       | (688)                        | (688)        |
|   |             | <b>4,060</b>            | <b>(688)</b>                 | <b>3,372</b> |

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

# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 11. Financial instruments (continued)

### ii) Fair value through surplus or deficit

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

Impairment provisions for current and non-current trade receivables are recognised based on the simplified approach within PBE 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.

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

### iii) Amortised cost financial liabilities

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

Toitū te Waiora financial liabilities measured at amortised cost comprise trade and other payables and accruals in the Statement of financial position.

# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 12. Equity

### Accounting Policy

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

| All in \$000s                    | Actual 2023  | Actual 2022  |
|----------------------------------|--------------|--------------|
| <b>Equity</b>                    |              |              |
| Accumulated revenue and expenses | 971          | 927          |
| <b>Reserves</b>                  |              |              |
| Operating reserve                | 1,160        | 1,160        |
| Capital reserve                  | 796          | 900          |
| Special projects reserve         | 700          | -            |
| Te Kāhui Ahumahi reserve         | 128          | -            |
| <b>Total reserves</b>            | <b>2,784</b> | <b>2,060</b> |
| <b>Total equity</b>              | <b>3,755</b> | <b>2,987</b> |

| All in \$000s   | Actual 2023 | Actual 2022 |
|---|-------------|-------------|
| <b>Accumulated revenue and expenses</b>   |             |             |
| Balance at 1 July   | 927         | -           |
| Surplus/(deficit) for the year before other comprehensive revenue and expenditure | 768         | 2,987       |
| Allocation to reserves  | 724         | 2,060       |
| <b>Balance as at 30 June</b>  | <b>971</b>  | <b>927</b>  |

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

| All in \$000s                                   | Actual 2023  | Actual 2022  |
|---|--------------|--------------|
| <b>Operating Reserve</b>                        |              |              |
| Balance at 1 July                               | 1,160        | -            |
| Allocation from accumulated revenue and expense | -            | 1,160        |
| <b>Balance as at 30 June</b>                    | <b>1,160</b> | <b>1,160</b> |

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 12. Equity (continued)

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

| All in \$000s                                   | Actual 2023 | Actual 2022 |
|---|-------------|-------------|
| <b>Capital Reserve</b>                          |             |             |
| Balance at 1 July                               | 900         | -           |
| Allocation from accumulated revenue and expense | (104)       | 900         |
| <b>Balance as at 30 June</b>                    | <b>796</b>  | <b>900</b>  |

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

| All in \$000s                                   | Actual 2023 | Actual 2022 |
|---|-------------|-------------|
| <b>Special Projects Reserve</b>                 |             |             |
| Balance at 1 July                               | -           | -           |
| Allocation from accumulated revenue and expense | 700         | -           |
| <b>Balance as at 30 June</b>                    | <b>700</b>  | <b>-</b>    |

The Te Kāhui Ahumahi reserve is a reserve established by Council under the Prudent Reserves policy to receive an allocation of operating surplus relating to funding received for budgeted Te Kāhui Ahumahi expenditure that was unspent during the financial year that may be called upon for future mahi by Te Kāhui Ahumahi and approved for use by the Council at a future date.

| All in \$000s                                   | Actual 2023 | Actual 2022 |
|---|-------------|-------------|
| <b>Te Kāhui Ahumahi Reserve</b>                 |             |             |
| Balance at 1 July                               | -           | -           |
| Allocation from accumulated revenue and expense | 128         | -           |
| <b>Balance as at 30 June</b>                    | <b>128</b>  | <b>-</b>    |

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

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 13. Major budget variations

Explanations for major statement of comprehensive revenue and expense budget variations from the 2023 Toitū te Waiora budget are detailed below in this table:

| All in \$000s                                  | Actual 2023 | Budget 2023  | Variance   |
|--|-------------|--------------|------------|
| <b>Revenue variances</b>                       |             |              |            |
| Government funding                             | 9,439       | 9,440        | (1)        |
| Project grants funding                         | 184         | 215          | (31)       |
| Interest revenue                               | 60          | 23           | 37         |
| <b>Expenditure variances</b>                   |             |              |            |
| People related expenses                        | 6,068       | 6,830        | (762)      |
| Shared services                                | 1,604       | 1,787        | (183)      |
| Administration and other expenses              | 1,243       | 1,244        | (1)        |
| <b>Total comprehensive revenue and expense</b> | <b>768</b>  | <b>(183)</b> | <b>951</b> |

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

There were significant savings in employee expenses due to decisions regarding the timing of recruitment and ensuring that appropriate resourcing is provided both now and in the future. Shared services expenditure was lower than budget primarily due to savings in budgeted collaborative projects and property costs that were offset by increased costs of contractors. Administration and other expenses with higher than budgeted with consultancy and legal fees offset by savings in engagement expenditure, subject matter expert expenses, market research and contingency expenditure.

Explanations for major statement of financial position budget variations from the 2023 Toitū Te Waiora budget are detailed below in this table:

| All in \$000s                          | Actual 2023 | Budget 2023 | Variance |
|--|-------------|-------------|----------|
| <b>Statement of financial position</b> |             |             |          |
| Current assets                         | 4,571       | 3,700       | 871      |
| Current liabilities                    | 816         | 766         | 50       |
| Equity                                 | 3,755       | 2,934       | 821      |

## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

### 13. Major budget variations (continued)

Current assets are higher than budget due to higher bank balances resulting from a higher operating surplus. Accounts receivable were higher than budget due to a variance in GST receivable. In addition advances to Hāpaitia Ltd were higher than budgeted due to a change in the use of advance accounts with monthly invoice payments no longer being offset through the advance accounts. These are paid under normal supply arrangements and the advance remains static for the financial year to cover cashflow requirements for operating and capital expenditure for Hāpaitia Ltd. The advance requirements are reviewed and adjusted annually in July of each year. Prepayments were higher than budget due to timing of invoices received for expenditure being incurred in the next financial year.

Current liabilities are higher than budget due to higher than budgeted trade payables which are a result of differences in the timing of purchases and payments. This has been offset by employee benefits being lower than budgeted with kaimahi leave accruals lower than expected due to a concentrated effort to ensure that kaimahi take annual leave as part of our commitment to wellbeing.

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

Explanations for major statement of cash flow budget variations from the 2023 Toitū Te Waiora budget are detailed below in this table:

| All in \$000s   | Actual 2023  | Budget 2023  | Variance       |
|---|--------------|--------------|----------------|
| <b>Statement of cash flows</b>                            |              |              |                |
| Cash flow from operating activities                       | 422          | (52)         | 474            |
| Cash flows from investing                                 | (2,000)      | -            | (2,000)        |
| Cash flows from financing activities                      | (372)        | (115)        | (257)          |
| Net (decrease)/increase in cash and cash equivalents      | (1,950)      | (167)        | (1,783)        |
| Cash and cash equivalents at beginning of the year        | 3,594        | 3,099        | 495            |
| <b>Total cash and cash equivalents at end of the year</b> | <b>1,644</b> | <b>2,932</b> | <b>(1,288)</b> |

Cashflows from operating activities were higher primarily due to savings in payroll expenditure and other operating expenditure which resulted in a higher operating surplus and reduced cash requirements. Cash was invested in term deposits that were not budgeted. Cash requirements for Hāpaitia advances were slightly higher than budgeted which was largely due to the change in the methodology for the application of advances.

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# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 14. Operating leases

### Accounting Policy

#### Operating leases

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

Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. We have entered leasing arrangements with our associate Hāpaitia Limited for computer and office equipment as part of the Service contract between both parties (Note 16).

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

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

## 15. Commitments and contingencies

### Accounting Policy

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

#### Commitments

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

The annual operating lease value for the computer and office equipment is variable depending on the quantum of assets leased, with an approximate annual lease cost of \$111,200 (2022: \$93,700). The lease commitment continues until either party terminate the contractual arrangement.

Hāpaitia Limited has ongoing contractual commitments including operating leases. Each Workforce Development Council is required under the terms of the service contract to meet these commitments for the life of any contracts executed

during the period of the service contract. The value of this commitment for Toitū te Waiora, at the 30 June 2023, was \$266,607 (2022: \$415,779).

#### Contingent Liabilities

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

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

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

#### Capital Commitments

There are no capital commitments at reporting date (2022: Nil).

# Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

## 16. Related party transactions and key management personnel

### Accounting Policy

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

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

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

### i) Key management personnel remuneration

Toitū te Waiora classifies its key management personnel into one of two classes:

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

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

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

| All in \$000s  | Actual 2023  | Actual 2022  |
|--|--------------|--------------|
| <b>Key management personnel related party transactions</b> |              |              |
| <b>Council members</b>                                     |              |              |
| Number of Council members <sup>(1)</sup>                   | 0.22         | 0.23         |
| Remuneration   | 328          | 270          |
| <b>Senior executive officers</b>                           |              |              |
| Full-time equivalent members <sup>(2) (3)</sup>            | 7.3          | 3            |
| Remuneration   | 1,918        | 761          |
| <b>Total full-time equivalent members</b>                  | <b>7.52</b>  | <b>3.23</b>  |
| <b>Total key management personnel remuneration</b>         | <b>2,246</b> | <b>1,031</b> |

1. There were ten members of council throughout the period of 1 July 2022 to 30 June 2023. One resigned in December 2022 (2022: There were eight members of council throughout the period of 4 October 2021 to 30 June 2022.).

2. There are nine members of the senior management team considered to be key management personnel. These members were employed throughout the period 1 July 2022 to 30 June 2023 resulting in a full time equivalent figure of 7.3. One member was employed on a fixed term contract for 10 months. (2022: There were seven members of the senior management team considered to be key management personnel. These members were employed throughout the period 4 October 2021 to 30 June 2022 resulting in a full time equivalent figure of 4.8.)

3. Includes salaries and cessation payments.

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



## Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education, and Social Services Workforce Development Council  
For the period ended 30 June 2023

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

#### ii) Other related parties

During the reporting period Toitū te Waiora transacted with the following related parties:

| <b>2023</b>          |   | <b>Transaction Value (\$000's)</b> | <b>Transaction Value (\$000's)</b> | <b>Accounts Payable (000's)</b> | <b>Accounts Receivable (000's)</b> | <b>Advances made (000's)</b> |
|----------------------|---|------------------------------------|------------------------------------|---------------------------------|------------------------------------|------------------------------|
| <b>Related Party</b> | <b>Goods/Services Provided</b>  | <b>Paid</b>                        | <b>Received</b>                    | <b>As at June 30</b>            | <b>As at June 30</b>               | <b>As at June 30</b>         |
| Hāpaitia Ltd         | Shared Corporate Services including Finance, IT, People & Culture, and Office Management) | 3,152                              | 59                                 | 373                             | -                                  | 825                          |
| Hanga-Aro-Rau        | Shared project and operational costs recharged  | 1                                  | 28                                 | -                               | -                                  | -                            |
| Muka Tangata         | Shared project and operational costs recharged  | -                                  | 30                                 | -                               | -                                  | -                            |
| Ringa Hora           | Shared project and operational costs recharged  | -                                  | 30                                 | -                               | -                                  | -                            |
| Toi Mai              | Shared project and operational costs recharged  | -                                  | 32                                 | -                               | -                                  | -                            |
| Waihanga Ara Rau     | Shared project and operational costs recharged  | -                                  | -                                  | -                               | -                                  | -                            |
| <b>Total</b>         |   | <b>3,153</b>                       | <b>179</b>                         | <b>373</b>                      | <b>-</b>                           | <b>825</b>                   |

| <b>2022</b>          |  | <b>Transaction Value (\$000's)</b> | <b>Transaction Value (\$000's)</b> | <b>Accounts Payable (000's)</b> | <b>Accounts Receivable (000's)</b> | <b>Advances made (000's)</b> |
|----------------------|--|------------------------------------|------------------------------------|---------------------------------|------------------------------------|------------------------------|
| <b>Related Party</b> | <b>Goods/Services Provided</b>   | <b>Paid</b>                        | <b>Received</b>                    | <b>As at June 30</b>            | <b>As at June 30</b>               | <b>As at June 30</b>         |
| Hāpaitia Ltd         | Shared Corporate Services  | 927                                | -                                  | 300                             | 35                                 | 453                          |
| Muka Tangata         | Payment received for transfer of leave balances from staff transferring between WDCs | 16                                 | 11                                 | -                               | -                                  | -                            |
| Waihanga Ara Rau     | Wage reimbursement   | -                                  | 3                                  | -                               | -                                  | -                            |
| <b>Total</b>         |  | <b>943</b>                         | <b>14</b>                          | <b>300</b>                      | <b>35</b>                          | <b>453</b>                   |

### 17. Events after reporting date

There have been no events, since reporting date, that have led to material effect on the interpretation of the financial statements presented (2022: Nil).

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

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# Appendices



# Appendix One: Council and kaimahi

## Council membership, attendance, and fees

| Council member                   | Sub-committee memberships   | Term           | Attendance <sup>12</sup> | Fees Paid   |
|----------------------------------|---|----------------|--------------------------|-------------|
| David Waters                     | <ul style="list-style-type: none"> <li>Co-chair</li> <li>Finance, Audit, and Risk</li> <li>People, Remuneration, and Culture</li> </ul> | 21 June 2024   | 11 out of 12             | \$55,000.00 |
| Garth Bennie                     | <ul style="list-style-type: none"> <li>People, Remuneration, and Culture</li> </ul>   | 21 June 2023   | 11 out of 12             | \$30,000.00 |
| Glenn Barclay                    | <ul style="list-style-type: none"> <li>Finance, Audit, and Risk</li> <li>People, Remuneration, and Culture (Chair)</li> </ul>           | 21 June 2024   | 12 out of 12             | \$30,000.00 |
| Gwendoline (Gwen) Tepania-Palmer | <ul style="list-style-type: none"> <li>Finance, Audit, and Risk</li> <li>People, Remuneration, and Culture</li> </ul>                   | 30 June 2023   | 8 out of 12              | \$30,000.00 |
| Dr Maria Baker                   | <ul style="list-style-type: none"> <li>Finance, Audit, and Risk</li> </ul>  | 31 August 2023 | 3 out of 4               | \$12,500.00 |
| Maria Ngawati                    | <ul style="list-style-type: none"> <li>Finance, Audit, and Risk</li> </ul>  | 31 August 2026 | 10 out of 12             | \$27,235.75 |
| Matthew Tukaki                   | <ul style="list-style-type: none"> <li>Co-chair</li> <li>Finance, Audit, and Risk (Chair)</li> </ul>                                    | 21 June 2024   | 10 out of 12             | \$52,500.00 |
| Sean McKinley <sup>13</sup>      | <ul style="list-style-type: none"> <li>Finance, Audit, and Risk</li> </ul>  | 31 August 2023 | 4 out of 5               | \$12,500.00 |
| Talalelei Taufale                | <ul style="list-style-type: none"> <li>People, Remuneration, and Culture</li> </ul>   | 31 August 2026 | 8 out of 12              | \$30,000.00 |
| Winifred (Wini) Geddes           | <ul style="list-style-type: none"> <li>People, Remuneration, and Culture</li> </ul>   | 31 August 2023 | 10 out of 12             | \$37,500.00 |

The Council interests register is tabled at each Council meeting. Where Council members have disclosed interests, mitigation plans are in place to address any potential conflicts. Council members may not vote or take part in any discussion or decision of the Council or any of its committees relating to the matter and may not sign any document relating to the entry into a transaction or initiation of the matter.

12. Attendance includes scheduled Council meetings and out-of-cycle Council meetings in the period of the member's term. Excludes attendance at sub-committee meetings.

13. Sean McKinley became acting Chief Executive November 2023 and withdrew from Council and sub-committee duties. He has attended a further 7 out of 7 Council meetings in a non-voting capacity as acting Chief Executive.

## Appendix Two: Qualifications and assurance

### Unit standards maintained in 2022/23

#### Community

| Project Name  | Scheduled for 2023 | Project Status        | Initiation date | Date Completed | Total Units | NZQA Case# |
|---|--------------------|-----------------------|-----------------|----------------|-------------|------------|
| <b>Project Type: Unit Standards Review</b>  |                    |                       |                 |                |             |            |
| Youth Work L4 LDA Extension - Careerforce (G. Sauer)                                | Yes                | Finalising the review | 8/05/2023       |                | 10          |            |
| Asbestos review and transfer  | Yes                | Out for consultation  | 19/04/2022      |                | 5           |            |
| Whanau Ora and Community Support Revision 26801 & 26802 (completed)                 | No                 | Project completed     | 8/08/2022       | 2/11/2022      | 2           | C55181     |
| Civil Defence review  | No                 | Project on-hold       | 21/06/2022      |                | 85          |            |
| 32252 - Urban Pest Management   | No                 | Project planning      | 20/06/2023      |                | 1           |            |
| 28517 Review - Moderator's Interpretation   | No                 | Project underway      | 12/06/2023      |                | 1           |            |
| US combined extension - Fire & Emergency revision for temporary refresher extension | No                 | Submitted to NZQA     | 29/11/2022      |                | 4           | C55424     |
| <b>Project Type: Skill Standard</b>   |                    |                       |                 |                |             |            |
| Prisoner Management and Prison Safety and Security domains                          | Yes                | Project on-hold       | 31/05/2023      |                | 19          |            |

#### Health

| Project Name   | Scheduled for 2023 | Project Status        | Initiation date | Date Completed | Total Units | NZQA Case# |
|--|--------------------|-----------------------|-----------------|----------------|-------------|------------|
| <b>Project Type: Unit Standards Review</b>   |                    |                       |                 |                |             |            |
| 29548 Revision and Rollover  | No                 | Finalising the review | 21/02/2023      |                | 1           |            |
| 20826 Review - Moderator's Interpretation  | No                 | Out for consultation  | 12/06/2023      |                | 1           |            |
| 28522 review Health and Disability Principles in Practice  | No                 | Project completed     | 12/09/2022      | 17/04/2023     | 1           | C56136     |
| 32385 revision Apply Enabling Good Lives Principles  | No                 | Project completed     | 21/12/2022      | 8/05/2023      | 1           | C56274     |
| First Aid US   | No                 | Project completed     | 10/11/2021      | 22/05/2023     | 4           | C55424     |
| 29556 Review Conduct cervical screening  | No                 | Project completed     | 17/10/2022      | 23/05/2023     | 1           | C56109     |
| new Mental Health and Addiction Support  | No                 | Project completed     | 17/10/2022      | 7/06/2023      | 1           | C57031     |
| Occupational Health & Safety SS  | No                 | Project planning      | 31/01/2023      |                | 81          |            |
| 28517 revision Health and Disability Principles in Practice  | Yes                | Project underway      | 21/12/2022      | 16/05/2023     | 1           | C56233     |
| <b>Project Type: Skill Standard</b>  |                    |                       |                 |                |             |            |
| 33286 NEW US Provide physical health support to people experiencing mental health challenges or addi | No                 | At RFI                | 30/06/2023      |                | 1           | C57031     |
| First Aid SS   | No                 | Project underway      | 5/06/2023       |                | 1           |            |

## Education

| Project Name                               | Scheduled for 2023 | Project Status   | Initiation date | Date Completed | Total Units | NZQA Case# |
|--|--------------------|------------------|-----------------|----------------|-------------|------------|
| <b>Project Type: Unit Standards Review</b> |                    |                  |                 |                |             |            |
| NZQA Foundation Skills stds development    | No                 | Project underway | 15/06/2023      |                |             |            |

## Social Services

| Project Name                               | Scheduled for 2023 | Project Status    | Initiation date | Date Completed | Total Units | NZQA Case# |
|--|--------------------|-------------------|-----------------|----------------|-------------|------------|
| <b>Project Type: Unit Standards Review</b> |                    |                   |                 |                |             |            |
| 28539 republications (completed)           | No                 | Project completed | 19/12/2022      | 22/02/2023     | 1           | C55569     |
| <b>Project Type: Skill Standard</b>        |                    |                   |                 |                |             |            |
| Youth Development                          | Yes                | Project underway  | 6/02/2023       |                | 31          |            |

## Qualifications reviewed in 2022/23

### Community

| Project Name   | Scheduled for 2023                             | Status as of 30 June  | Initiation Date | Date Completed | Total Qualifications | Qualification Code   | NZQA Case#     |
|--|--|-----------------------|-----------------|----------------|----------------------|--|----------------|
| <b>Project Type: Qualifications Review</b>                           |  |                       |                 |                |                      |  |                |
| Beauty Therapy: 3443 L4, 3444 L4, 3445 L5, 3457 L5, 3458 L6, 3459 L6 | No   | Project completed     | 28/01/2022      | 31/08/2022     | 6                    | 3443, 3444, 3445, 3457, 3458, 3459                                     | C55332, C56341 |
| Offender Management 2658 L3  | No   | Out for consultation  | 14/04/2023      | 31/08/2023     | 1                    | 2658   |                |
| LDA Extension - Te Pūkenga   | 2992, 3063 schedules<br>The rest not scheduled | Finalising the review | 19/05/2023      |                | 12                   | 2470, 2779, 2849, 2850, 2851, 2887, 2989, 2992, 3063, 3533, 3534, 3645 |                |
| <b>Project Type: Qualification Development</b>                       |  |                       |                 |                |                      |  |                |
| Disability Support L2, L3, L4  | No   | Project on-hold       | 30/06/2023      |                | 3                    | N/A  |                |

### Social Services

| Project Name                                   | Scheduled for 2023 | Status as of 30 June | Initiation Date | Date Completed | Total Qualifications | Qualification Code | NZQA Case# |
|--|--------------------|----------------------|-----------------|----------------|----------------------|--------------------|------------|
| <b>Project Type: Qualifications Review</b>     |                    |                      |                 |                |                      |                    |            |
| Youth Work 2448 L3, 2449 L4, 3803 L6 completed | No                 | Project completed    | 2/05/2022       | 13/12/2022     | 4                    | 2448, 2449, 3803   | C55467     |

## Education

| Project Name  | Scheduled for 2023 | Status as of 30 June | Initiation Date | Date Completed | Total Qualifications | Qualification Code | NZQA Case# |
|---|--------------------|----------------------|-----------------|----------------|----------------------|--------------------|------------|
| <b>Project Type: Qualifications Review</b>  |                    |                      |                 |                |                      |                    |            |
| 2887 NZD in Pregnancy, Childbirth & Early Parenting Education (Level 5) - LDE/LDA (completed) | No                 | Project completed    | 5/10/2022       | 30/11/2022     | 1                    | 2887               | C55181     |

## Health

| Project Name   | Scheduled for 2023 | Status as of 30 June | Initiation Date | Date Completed | Total Qualifications | Qualification Code                             | NZQA Case# |
|--|--------------------|----------------------|-----------------|----------------|----------------------|--|------------|
| <b>Project Type: Qualifications Review</b>                             |                    |                      |                 |                |                      |  |            |
| Vision Habilitation/ Rehabilitation L7 Qual 2912 expiry                | No                 | Submitted to NZQA    | 19/12/2023      | 10/05/2023     | 1                    | 2912   | C56259     |
| 2990 LDA - NZC H&W (Primary Care & Assistance) L4                      | Yes                | Submitted to NZQA    | 9/05/2023       | 6/06/2023      | 1                    | 2990   | C56340     |
| Health Science and Holistic Nutrition 3510 L5 and 3511 L6              | Yes                | Submitted to NZQA    | 1/11/2022       | 6/07/2023      | 2                    | 3510, 3511                                     | C57302     |
| Other and International Equivalency                                    | No                 | Project underway     | 19/06/2023      |                | 2                    | N/A  |            |
| Prologue Health and Wellbeing qualification reviews                    | No                 | Project planning     | 23/06/2023      | 22/12/2023     | 8                    | 1865, 2469, 2470, 2989, 2990, 2991, 2992, 4108 |            |
| NZ Diploma Hearing Therapy (G. Sauer)                                  | No                 | Project planning     | 29/03/2023      |                | 1                    | N/A  |            |
| Health and Wellbeing 3244 L5   | Yes                | Project completed    | 1/06/2022       | 23/05/2023     | 1                    | 3244   | C55394     |
| Workplace Health Safety - 3533, 3534, 3645 - LDA extension (completed) | No                 | Project completed    | 22/12/2022      | 23/03/2023     | 3                    | 3533, 3534, 3645                               | C55974     |
| Pharmaceutical completed qualifications - transfer developer status    | No                 | Project completed    | 19/10/2022      | 31/10/2022     | 6                    | 1886, 1887, 1888, 1889, 2261, 4410             | C54691     |
| <b>Project Type: Qualification Development</b>                         |                    |                      |                 |                |                      |  |            |
| Spa, Health and Wellness L5  | No                 | Project underway     | 1/07/2022       |                | 1                    | 2457   |            |
| Health and wellbeing L4 & L5 REF: 2922 & 3244 STRANDS                  | Yes                | Project planning     | 20/12/2022      |                | 2                    | 2992, 3244                                     |            |
| New Health Science L6 (G. Sauer)                                       | No                 | Out for consultation | 26/05/2023      |                | 1                    | N/A  |            |

## Micro-credential development 2022/23

### Health

| Micro-credential by equivalency (MCE) project                              | Project description  | Scheduled for 2023 | Status at 30 June 2023 | Initiation or Application received date | Completion date |
|--|--|--------------------|------------------------|---|-----------------|
| The Home and Community Support Services Te Whatu Ora (HCSS) MCE            | The Qualification team sent the support letter on 3 February 2023. The formal application will be made by Careerforce TTP.   | Yes                | Completed              | 21/12/2022                              | 3/02/2023       |
| Health Quality and Safety Commission (HQSC) Medical professionals MCE      | Health Quality and Safety Commission (HQSC) NZ. Development of a 40 credit micro-credential programme for doctors, surgeons, nurses, and other medical professionals onto the NZQF. However, to get on the NZQA, they need to have a provider partner.   | Yes                | Completed              | 4/07/2022                               | 8/06/2022       |
| First Aid MC   | This micro-credential project is still at initial stage of development.  | Yes                | In progress            | 22/01/2023                              |                 |
| FASD (Fetal Alcohol Spectrum Disorder) MC                                  | This project aims to build a micro-credential for training police trainees on how to deal with and support individuals in the public who may be suicidal. The work is in an advisory capacity, and the micro-credential will not be submitted to the New Zealand Qualifications Authority (NZQA) for review.   | No                 | In progress            | 21/11/2022                              |                 |
| Kaiāwhina Workforce & Te Whatu Ora/Te Aka Whai Ora Kaiāwhina Working Group | Review the existing Careerforce micro-credential to determine if it will be suitable for supporting the training of SPO staff.   | Yes                | In progress            | 21/12/2022                              |                 |
| Workbridge Disability  | Engagement stage: Micro-credential development for Kaiāwhina Workforce Action Plan Taskforce and Te Whatu Ora/Te Aka Whai OraTKaiāwhina workforce working group  | Yes                | In progress            | 21/12/2022                              |                 |
| Hine Koopu - Poutuara MCE  | Engagement stage: Work bridge micro-credential development (2023 new build)  | Yes                | In progress            | 28/04/2023                              |                 |
| Police College Suicide Prevention  | The project involves the development of a skill standard and micro-credential that includes unit standards 6400, 6401, and 6402. A review of these first aid unit standards is nearing completion, with the final submission to NZQA scheduled for 18th May 2023. Once the review is finished, the drafting of the micro-credential for first aid will begin. Note that the start of this work is contingent on receiving NZQA approval of the unit standard review. | Yes                | In progress            | 1/02/2023                               |                 |

| Micro-credential by equivalency (MCE) project | Project description  | Scheduled for 2023 | Status at 30 June 2023 | Initiation or Application received date | Completion date |
|---|--|--------------------|------------------------|---|-----------------|
| Police staff Suicide Prevention               | The project involves working with Green Cross to create a Health and Wellbeing Coach credential specifically for pharmacists and health assistants employed in pharmacies. The programme will be based on Green Cross's existing internal structure, and the goal is to officially recognize it with a credential. It's important to note that this work is being carried out in an advisory capacity, and there will be no submission to NZQA for review. | No                 | In progress            | 1/12/2022                               |                 |

## Community

| Micro-credential by equivalency (MCE) project     | Project description   | Scheduled for 2023 | Status at 30 June 2023 | Initiation or Application received date | Completion date |
|---|---|--------------------|------------------------|---|-----------------|
| Airport Firearms Safety MCE                       | The aim of this micro-credential is to train and assess employees whose employment requires the use of firearms for pest control management at all New Zealand Airports.  | Yes                | Completed              | 12/12/2022                              | 13/03/2023      |
| Health and Wellbeing Coach Green Cross Health MCE | This micro-credential is intended for anyone working with individuals with Fetal Alcohol Spectrum Disorders (FASD). It encompasses a broad range of professionals, including, but not limited to, those in the health, education, police and justice sectors. General Practitioners (GPs), mental health and addiction specialists, social workers, the Kaiāwhina and Kaimanaaki workforce, as well as employers across various other sectors, may also find this micro-credential relevant and beneficial. | No                 | In progress            | 21/11/2022                              |                 |

## Micro-credentials endorsed and supported 2022/23

| Endorsed/Supported Micro-credential Applications                                  | Category  | Provider                                  | Sched-uled for 2023 | Status as of 30 June 2023 | Initiation / Application received date | Completion date |
|---|-----------|---|---------------------|---------------------------|--|-----------------|
| MC Avatar Institute of Learning - Working Safely in Residential Care (Level 2)    | Education | Avatar Institute of Learning              | No                  | Endorsed/Supported        | 26/06/2023                             | 17/07/2023      |
| MC Te Kupenga - Catholic Theological College - Management of Church Organisations | Education | Te Kupenga - Catholic Theological College | No                  | Withdrawn                 | 20/06/2023                             | 11/07/2023      |



| Endorsed/Supported Micro-credential Applications   | Category  | Provider   | Sched-uled for 2023 | Status as of 30 June 2023 | Initiation / Application received date | Completion date |
|--|-----------|--|---------------------|---------------------------|--|-----------------|
| MC Te Kupenga - Catholic Theological College - Safeguarding Course for Faith-based Organisations | Education | Te Kupenga - Catholic Theological College                                | No                  | Withdrawn                 | 20/06/2023                             | 11/07/2023      |
| MC TPK t/as Whitireia and WelTec - Tūāpapa   | Education | Whitireia and WelTec   | No                  | Endorsed/Supported        | 22/02/2023                             | 24/03/2023      |
| MC TPK t/as SIT - Southern Institute of Technology - Kia Tū Pathway Planning                     | Education | SIT - Southern Institute of Technology Ltd   Te Whare Wānanga o Murihiku | No                  | Endorsed/Supported        | 24/02/2023                             | 24/03/2023      |
| MC TPK t/as MITO - Tiamatu Haumarū - Introduction to Safe Port Operations                        | Education | MITO   | No                  | Endorsed/Supported        | 13/04/2023                             | 2/05/2023       |
| MC Impac Services Limited - Public Sector Early in Careers Health and Safety Certificate         | Health    | Impac Services Limited   | No                  | Endorsed/Supported        | 15/05/2023                             | 28/06/2023      |

## Programme Endorsement 2022/23

| Programme Endorsement  | Number |
|--|--------|
| Total number of programme endorsement applications (received)  | 95     |
| Total number of programme endorsement applications (completed) | 94     |

## Assessment Moderation 2022/23

| Pre-Assessment Moderation  | Number |
|--|--------|
| Total number of pre-assessment moderation applications received  | 308    |
| Total number of pre-assessment moderation applications completed | 340    |

| Post-Assessment Moderation  | Number |
|---|--------|
| Total number of post-assessment moderation applications requested | 168    |
| Total number of post-assessment moderation applications received  | 160    |
| Total number of post-assessment moderation applications completed | 143    |



**TOITŪ TE WAIORA**

**Community, Health, Education  
and Social Services**

Workforce Development Council