Annual Report

2024/25

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

Toitutewaiora.nz

Contents

Karakia

Toitū Toitū
(sustainability)

Toitū te waiora e
(protect/preserve wellbeing)

Toitū to tinana
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Toitū te hinengaro
(mind/intellect)

Toitū te wairua
(spiritual)

Toitū te whānau
(family)

Toitū te waiora e
(protect/preserve wellbeing)

The Toitū te Waiora karakia was gifted to us by Nā Wini Geddes and Brenda Smith

Co-Chair introduction

David Waters

Dr Vanessa Caldwell

As Toitū te Waiora tapers operations towards disestablishment, we are proud of the organisation's sustained delivery and focus throughout 2024/25.

Toitū te Waiora has remained firmly committed to its purpose despite such a significant period of change.

We acknowledge the organisation's steady leadership and its ability to maintain momentum while preparing for the transfer of functions to the new Industry Skills Boards (ISBs) on 1 January 2026.

Our final priority is to ensure that the value created over the past four years is not lost and continues to benefit learners, industry, and the wider VET system.

David Waters
Co-Chair

Dr Vanessa Caldwell
Co-Chair

Chief Executive introduction

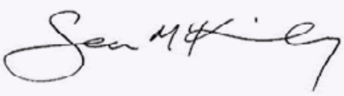
Sean McKinley

Toitū te Waiora has continued to deliver in 2024/25 – developing first-of-their-kind qualifications, responding to emerging workforce needs, and maintaining momentum across all of our functions.

We continue to deliver all legislated functions, ensuring our revised workplan will see a smooth transition to ISBs.

I'd like to acknowledge the professionalism and resilience of our kaimahi during this period of uncertainty and change. As we enter our final months of operation, we remain focused on delivering the remainder of our ambitious work programme, maintaining continuity and quality, and leaving a strong foundation for what comes next in vocational education and training.

Ngā mihi nui.



Sean McKinley
Chief Executive

I'd like to acknowledge the professionalism and resilience of our kaimahi during this period of uncertainty and change.

About us

Toitū te Waiora is one of six Workforce Development Councils (WDCs) established under the Education and Training Act 2020 to ensure our sectors and industries have a strong voice in vocational education and training across community, health, education, and social services.

Our mandate includes qualification development, setting standards, endorsing programmes, moderating assessments, and skills leadership.

As confirmed by the Government, all WDCs will be disestablished on 31 December 2025, with functions to be handed over to the new Industry Skills Boards (ISBs) from 1 January 2026.

Te Tiriti o Waitangi

Te Tiriti o Waitangi remains the foundation of our mahi. For Toitū te Waiora, this has meant building meaningful relationships with iwi and Māori organisations, and working in partnership to ensure Māori voices are central in vocational education and training.

We have focused on cultural accountability, kaupapa Māori values, and strengthening the Māori–Crown relationship across governance, leadership, and sector engagement.

We have focused on cultural accountability, kaupapa Māori values, and strengthening the Māori–Crown relationship across governance, leadership, and sector engagement.

As we approach the end of our operations, our commitment to elevating Māori voice and leadership in vocational education remains firm. We are working to ensure this is reflected in the qualifications, standards, and partnerships we have supported.

Governance and accountability

Toitū te Waiora operates under the **Education and Training Act 2020**, with our structure and functions defined in an **Order in Council** issued by the Governor-General on the recommendation of the Minister of Education. This Order sets out our mandate, the sectors we cover, and our obligations to collaborate with industry and other WDCs.

We are a public entity under Schedule 4 of the Public Audit Act, a body corporate, and a registered charity.

Our mahi gives effect to the five objectives of the Tertiary Education Strategy, set out by the Ministry of Education:

1. **Learners at the centre**
2. **Barrier free access**
3. **Quality teaching and leadership**
4. **Future of learning and work**
5. **World class inclusive public education**

Toitū te Waiora is led by Māori and non-Māori Co-Chairs, reflecting a commitment to genuine partnership and honouring the intent of Te Tiriti o Waitangi. This shared leadership approach helps ensure that te ao Māori perspectives, values, and tikanga are woven throughout our governance and decision-making.

The Council Board is collectively responsible for ensuring we deliver on our statutory functions and strategic objectives. Members bring a wide range of public and private sector experience across the community, education, health, and social services sectors.

Full profiles of our current **Council Board members** are available on our website. A list of Council Board membership, terms, and attendance can be found in Appendix One.

Our strategy

Our overarching goal is to have a skilled and qualified workforce for Aotearoa New Zealand.

To achieve this, we have three strategic goals: to be the voice of industry, deliver responsive qualifications, and provide influential advice. These guide our work and help us deliver with impact.

We remain committed to delivering our strategy and our core functions, and supporting the transfer of functions to the ISBs. Our mahi is underpinned by Te Tiriti o Waitangi and shaped by strong partnerships with iwi, Māori and Pacific organisations, industry and employer groups, large employers, unions, and vocational education and training providers. We continue to prioritise equity and improved outcomes for learners and employers.

We have three strategic goals:

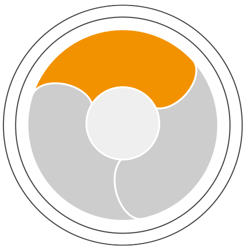
1. Be the voice of industry
2. Deliver responsive qualifications
3. Provide influential advice.

These guide our work and help us deliver with impact.

Figure 1: Our Strategic Direction

Achieving our strategy

All the activities in our workplan contribute to achieving one or more of our strategic goals. This Annual Report highlights our key achievements over the year, and which strategic goals they have contributed to. The specific performance measures for each strategic goal are reported in the Statement of Service Performance section.



Our stakeholders

We work with industry leaders, education providers, Māori and Pacific stakeholders, and government agencies to ensure qualifications and training reflect workforce needs. Our engagement is grounded in Te Tiriti o Waitangi and focused on supporting underserved learners.

Engagement includes National Industry Advisory Groups, consultation groups for qualification reviews, and pathways engagement to identify gaps in sub-degree qualifications. We engage with iwi through Te Rōpū Kaitakawaenga and maintain formal partnerships through Memoranda of Understanding/ Statements of Shared Objectives Engagement. Our approach is both strategic and responsive, working with system partners such as TEC and NZQA to shape reform while adapting to emerging sector needs.

Qualifications

Toitū te Waiora is the standard setting body for 69 qualifications and a further 866 credentials and standards. We ensure these qualifications reflect industry needs and support graduate employability. We do this by reviewing and maintaining existing qualifications and developing new ones in collaboration with industry and sector specialists. This work helps ensure qualifications listed on the New Zealand Qualifications and Credentials Framework (NZQCF) remain relevant and fit for purpose.

Qualification reviews ensure qualifications remain relevant and meet workforce needs. We consult with sector stakeholders through surveys, discussions, and consultation groups to gather insights. Providers help identify improvements, and industry input highlights workforce gaps. Stakeholders are invited to review and comment on proposed changes before finalisation.

In 2024/25 we completed a total of 12 reviews which included qualifications products and standards review, expiry and last date of assessment. See Appendix Two for a detailed list of reviews completed this year.

Following these reviews, we developed a variety of new qualifications and credentials, including two diplomas, eight micro-credentials, 109 skill standards, one unit standard, and one New Zealand certificate. See Appendix Three for a detailed list of new qualification products.

Some of the highlights of our new qualification products are described on the following pages.

Figure 2: Qualifications, Credentials, and Standards as at 30 June 2025

Qualification type	Number
Diploma	27
Certificate	42
Total Qualifications	**69**

Credentials and Standards	Number
Micro-credential	6
Skill Standard	59
Unit Standard	801
Total Credentials and Standards	**866**

Case study

More learning pathways for the health and social sector workforce supporting those with long-term health conditions

Over a million New Zealanders live with long-term conditions such as stroke, heart disease, diabetes and arthritis. These conditions place growing pressure on the regulated health workforce, a challenge consistently raised by community providers and non-governmental organisations (NGOs).

Toitū te Waiora identified a gap in nationally recognised training for the many kaiāwhina and support workers providing day-to-day care and support and developed a suite of skill standards, micro-credentials, and a qualification, in collaboration with Diabetes New Zealand, Arthritis New Zealand – Matemōpōpōna Aotearoa, Stroke Aotearoa New Zealand, and the Heart Foundation, with support from Health New Zealand Te Whatu Ora.

The micro-credentials can be assessed by new skill standards and 'stacked' to award the *New Zealand Certificate in Long-Term Health Conditions* qualification. Learners can complete each micro-credential separately, choosing the topics most relevant to their work or learning goals. If a learner completes all five micro-credentials, they will be eligible for award of the *New Zealand Certificate in Long-Term Health Conditions* qualification.

Open Polytechnic, which delivers online distance learning throughout New Zealand, is intending to seek accreditation to award the new micro-credentials, with delivery to commence sometime in 2026.

This new qualification creates a learning pathway for thousands of unregulated health workers delivering frontline care in our communities such as healthcare assistants, carers, kaiāwhina and health coaches.

Case study

Nationally recognised podiatry training to support diabetic foot care

Toitū te Waiora responded to a request from the Minister of Health to address diabetic foot care workforce shortages. As a result, a micro-credential in foot care assistance was developed to upskill kaiāwhina and healthcare assistants to provide safer, more accessible care and reduce pressure on regulated podiatrists.

Working closely with the Ministry of Health, Health New Zealand Te Whatu Ora, clinical podiatry experts, and Māori and Pacific workforce leaders, the micro-credential and three associated skill standards were developed and approved within nine weeks. The then Minister described the project as an exemplar of cross-agency collaboration.

This is the first nationally recognised podiatry credential designed for healthcare assistants. Learners gain core competencies in foot hygiene, observation, documentation, and referral to podiatrists. Delivery guidance requires that practical assessments be overseen by a qualified podiatrist.

Now listed on the NZQCF, this qualification will improve access to affordable foot care, reduce patient wait times, enable earlier intervention for diabetic foot complications, and help alleviate pressure on the podiatry workforce.

Case study

New skill standard strengthens first response to mental distress

While reviewing New Zealand's First Aid standards, stakeholders raised a clear concern around the lack of nationally recognised training focused specifically on mental health first response. Toitū te Waiora responded by developing a new Level 3 skill standard 'Provide Mental Health First Aid' to help fill this critical gap.

The aim was to ensure people in frontline, workplace, and community roles have the skills to recognise and respond to mental distress safely and confidently, well before clinical support is available.

Developed with input from mental health educators, workplace wellbeing specialists, and First Aid trainers, the new skill standard was approved and listed on the Directory of Assessment and Skill Standards (DASS) in April 2025.

The standard is already being adopted into wellbeing-focused programmes across education and employment sectors, helping build safer, more supportive environments for all.

Case study

Building Treaty partnerships into emergency management

Recent civil defence emergencies have highlighted the vital role iwi Māori play in disaster response and the need for stronger cultural capability across the emergency management sector.

Local marae lead with manaaki, yet iwi knowledge and leadership has too often been sidelined. Feedback from Cyclone Gabrielle and other events pointed to a clear training gap.

To address this, Toitū te Waiora led the development of a new suite of Treaty Partnership skill standards, co-designed with Māori emergency management leaders. These standards aim to strengthen cultural capability across the Civil Defence and Emergency Management workforce and ensure iwi are recognised as partners at every level of emergency response.

In collaboration with Te Rūnanga o Ngāi Tahu, NEMA, FENZ, regional Māori kaimahi, and the Emergency Management Training Centre (Canterbury), three scaffolded skill standards were developed and submitted to NZQA in March 2025 (pending approval).

These will be the first nationally listed skill standards that formally embed Te Tiriti o Waitangi principles in civil defence training. The development process reflected the kaupapa: built on trust, tikanga, and flexibility and grounded in genuine co-design.

Quality assurance

The purpose of the quality assurance and moderation function is to ensure ākonga (students) have met the required standard when they are awarded a skill standard, qualification or credential. We confirm that assessment materials developed by education organisations are fit for purpose and that assessment decisions are fair, valid, and consistent with the national standard, irrespective of the mode and place of learning. We manage the national external moderation for the qualifications within our gazetted coverage.

The quality assurance team undertakes moderation, programme endorsement and consent to assess applications. This work provides a direct connection between Toitū Te Waiora and the providers of programmes and qualification achievement.

The purpose of the quality assurance and moderation function is to ensure ākonga (students) have met the required standard when they are awarded a skill standard, qualification or credential.

This year we completed 23 applications to endorse vocational education programmes, and 21 applications to endorse changes to existing programmes.

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

1. **Pre-assessment moderation:** Assessment materials are moderated prior to use with candidates. This year, we completed 441 applications for pre-assessment moderation, covering a total of 566 unit standards.
2. **Post-assessment moderation:** Assessor decisions are moderated after the assessment has taken place. This year, we completed 201 applications for post-assessment moderation covering a total of 404 unit standards.

Figure 3: Quality assurance activities

23 programme endorsements

21 change endorsements to existing programmes

26 consents to assess, covering 178 unit standards

441 pre-assessment moderation applications

201 post-assessment moderation applications

26 micro-credential support projects

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.

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 are then sent on to the New Zealand Qualifications Authority for final approval. This year we completed 26 CTAs, covering a total of 178 unit standards.

If a provider builds their own micro-credential within our industry qualifications, they need our support or endorsement before the micro-credential can be registered with NZQA. This year we completed 26 micro-credential support projects, 25 were supported and one was not supported.

During the year, Toitū te Waiora strengthened its quality assurance processes to ensure greater consistency and confidence in moderation outcomes. All process maps and submission coversheets were reviewed and updated, and monthly peer review of moderation reports was introduced to lift the reliability of results. A cross-WDC moderation exercise, delivered in partnership with Muka Tangata, provided an external benchmark for national consistency. We undertook additional analysis of moderation data to identify trends in assessment practice and inform continuous improvement across the sector.

During the year, Toitū te Waiora strengthened its quality assurance processes to ensure greater consistency and confidence in moderation outcomes.

Our engagement with providers remained a strong focus. Targeted one-on-one technical advice supported tertiary education organisations in assessment and programme design, while proactive guidance was provided ahead of WDC disestablishment to ensure providers were prepared for transition. Toitū te Waiora maintained active relationships with 673 consent-to-assess providers, including schools, Private Training Establishments, Te Pūkenga, Wānanga, and universities. We also supported providers to align with current unit standards and undertook wide consultation on Consent and Moderation Requirement (CMR) updates, ensuring qualifications remain relevant to industry and education needs.

Influential advice

This year we developed and published a series of Snapshots to support our qualifications functions. The Qualification Snapshots provide insights into trends in qualification provision, enrolments and completions, learner demographics, and graduate outcomes. Industry Snapshots provide insights into the size, shape, and nature of our industries.

We progressed a comprehensive report on the early childhood education (ECE) workforce in collaboration with the Early Childhood Council. This work included developing a supply and demand model for the early childhood education workforce. We will be gifting this model to the Ministry of Education at the point of disestablishment.

This year, we significantly improved our analytic capability and tools, and all our Investment Advice to TEC was accepted.

The Qualification Snapshots provide insights into trends in qualification provision, enrolments and completions, learner demographics, and graduate outcomes.

Organisational capability

Our kaimahi have faced significant uncertainty this year, including substantial organisational restructuring so that we could meet Government priorities. Our kaimahi continue to work hard to deliver our ambitious workplan, and we have provided development opportunities across all our functions.

A number of kaimahi completed plain language training and ‘storylining’ training to improve their writing skills and ultimately the quality of our qualifications and insights products.

A Disability Action Plan was developed to support disabled learners who may undertake our qualifications, the providers that deliver the qualifications, the industries we support and our kaimahi. All our kaimahi completed online disability capability training and all our qualifications kaimahi also completed Universal Design for Learning training. We also conducted an accessibility audit of the Toitū te Waiora website and made a number of changes to improve the experience for blind and low vision users. The Disability Action Plan actions were particularly important in our work to develop new disability support qualifications.

Our Pacific Action Plan helps us understand the needs of and provide services and products for Pacific peoples. Because we have limited direct engagement with learners, our Pacific Action Plan focuses on effecting change using other levers in our control. Kaimahi participated in cultural competency workshops to build an understanding of cultural capability and how to apply it in their work.

Our management team has undertaken various training on leading through change, particularly focused on how to support their kaimahi during this period of significant change.

Figure 4: Organisational capability performance measures

Performance Measure	Result 2024/25	Result 2023/24	Comment
Health, Safety, and Wellbeing Index	77%	78%	
Risk management	Achieved	Achieved	We actively manage risk to support delivery of our functions. Our strategic and operation risk registers are reviewed monthly by the Senior Leadership Team and Council Board, and progress with mitigation activities is reported.
Budget performance	Partially Achieved	Achieved	Significant savings were made over the year to ensure surplus funds were available to carry into the 2025/26 financial year. However, advice from the Office of the Auditor-General meant we had to realise redundancy costs expected in the 2025/26 financial year in the 2024/25 year, which resulted in a small overspend.
Reduction in leave liability	Achieved	Achieved	We have actively managed leave and leave liability, with the average number of days of annual leave dropping from 9.52 days on 30 June 2024 to 8.09 days on 30 June 2025.

Our kaimahi
as at 30 June 2025

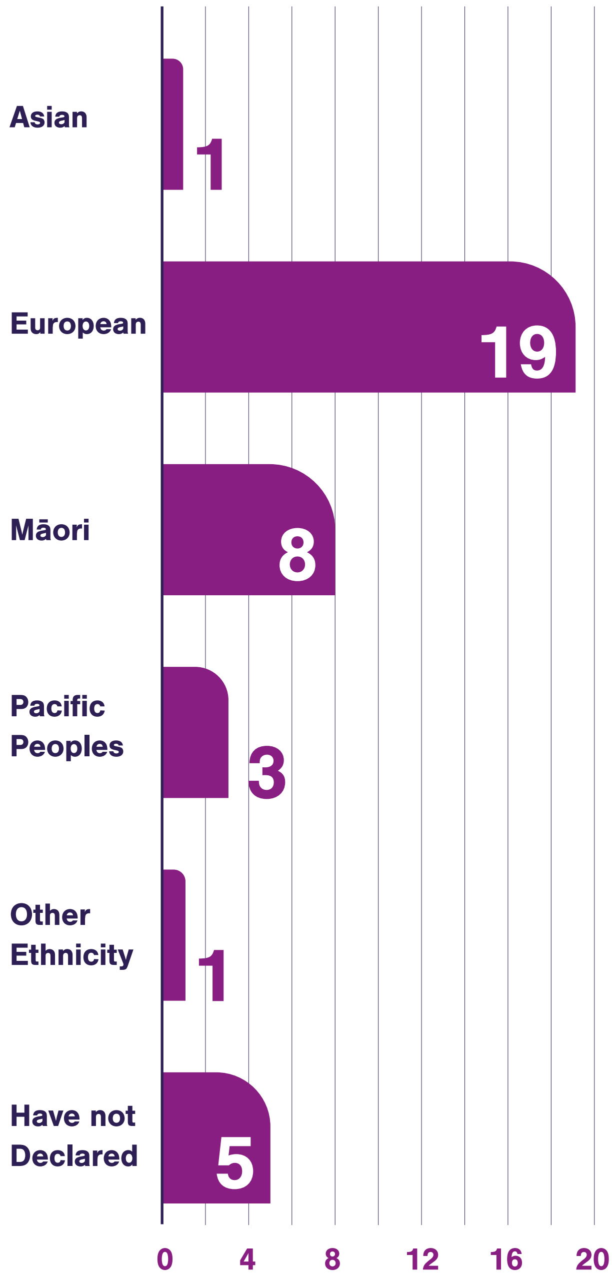
35 Kaimahi

Full time equivalent 33.9

74% female
26% male

45.3 years
average age

Ethnicity*



*Kaimahi self-select their ethnicity upon joining, they can choose up to three ethnic groups. We use total response ethnicity reporting and report using the Level 1 group as set by Statistics New Zealand. Under the total response ethnicity approach, people can appear more than once in our reporting, so ethnic group totals will add to more than 100 percent of kaimahi.

Location

5
Auckland

16
Wellington

14
Remote

Remote Locations

Northland
Waikato
Gisborne
New Plymouth
Hawke's Bay
Christchurch
Dunedin

Future focus

We have a comprehensive programme of work to ensure we continue to deliver until December, whilst tapering operations, and preparing for the transfer of functions to the new ISBs.

Our work programme until 31 December 2025 is ambitious but we are confident we will complete this and remain committed to ensuring a smooth transition to the new ISBs from 1 January 2026.

We want the ISBs to be set up for success from day one and make sure that all the work completed by Toitū te Waiora since our establishment will not be lost. We want learners, providers and stakeholders to continue to be well supported in the future.

We want learners, providers and stakeholders to continue to be well supported in the future.

Statement of Service Performance

BDO WELLINGTON

Voice of Industry

Measure	Result 2024/25	Result 2023/24	Comment
Stakeholder satisfaction[1] (stakeholders and partners)	80 percent	87 percent	The average satisfaction rating was 4.2 out of 5, with 80% of respondents rating us 4 or 5
The proportion of partners and stakeholders that agree Toitū te Waiora understands and effectively communicates their priorities[2]	85 percent	61 percent	85 percent agreed or strongly agreed that Toitū te Waiora understands and effectively communicates their priorities
The proportion of partners and stakeholders that agree graduates HAVE the relevant skills[3]	61 percent	56 percent	61 percent agreed or strongly agreed that graduates of Toitū te Waiora qualifications HAVE the relevant skills (noting, this includes qualifications with other standard setting bodies prior to our establishment)
The proportion of partners and stakeholders that agree graduates WILL HAVE the relevant skills[4]	75 percent	76 percent	75 percent agreed or strongly agreed that graduates of Toitū te Waiora qualifications WILL HAVE the relevant skills

1. We surveyed 242 stakeholders and partners that we engaged with in the past 12 months. 67 responded.
2. The Tertiary Education Commission asks for the percentage of key industry and Māori sector stakeholders who agree their priorities are understood and effectively communicated by Workforce Development Councils.
3. The Tertiary Education Commission asks for the percentage of key industry and Māori sector stakeholders that agree graduates have the relevant skills.
4. The Tertiary Education Commission asks for the percentage of key industry and Māori sector stakeholders that are confident graduates will have the relevant skills.

Responsive qualifications

Performance Measure	Result 2024/25	Result 2023/24	Comment
Evidence that the self-assessment report has been accepted by NZQA	N/A	Achieved	The report was not required by NZQA this year, instead we sent a briefing with the relevant information for NZQA to be able to generate a monitoring report.
Stakeholder satisfaction[5] (providers)	88 percent	82 percent	Respondents of the Provider stakeholder survey provided an average satisfaction rating of 4.4 out of 5, with 88% of respondents rating us a 4 or 5.

The tables below show the volume and timeliness of our qualifications and quality assurance functions.

Performance Measure	Result 2024/25	Result 2023/24	Comment
Qualifications			
Number of new qualifications submitted to NZQA	3	4	New Zealand Diploma in Education Support (Primary) (Level 5) New Zealand Diploma in Cardiac Physiological Measurement (Level 6) New Zealand Certificate in Long-Term Conditions (Level 3)
Number of qualifications maintained and submitted to NZQA	22	24	This figure includes: • 17 qualification reviews • Last day of assessment extensions granted for four qualifications • One qualification expiry

5. We surveyed 151 providers that we had engaged with in the last 12 months. 42 responded.

Performance Measure	Result 2024/25	Result 2023/24	Comment
Micro-credentials			
Number of new micro-credentials submitted to NZQA	8	4	Foot Care Assistant (Level 4) Health Coach Preparation (Level 4) Applied Coordinated Incident Management (Level 4) Long-Term Conditions Micro-credentials: • Foundation (Level 3) • Arthritis (Level 3) • Diabetes (Level 3) • Heart Disease (Level 3) • Stroke (Level 3)
Skill standards			
Number of new skill standards submitted to NZQA	109	2	Demonstrate safe firearm practices in accordance with the New Zealand Police Firearms Safety Code (Level 4) 41 Youth Work skill standards (Level 3, 4, 5 & 6) Five Long-Term Conditions skill standards (Level 3) Three Foot Care skill standards (Level 4) Mental Health First Aid (Level 3) 15 Prisoner Management skill standards (Level 3, 4 & 5) 34 Civil Defence skill standards (Level 2, 3, 4, 5 & 6) Nine Emergency Management skill standards (Level 3, 4, 5 & 6)
Number of skill standard maintenance submitted to NZQA	2	0	Two skill standards were updated to change the domain to Neurodiversity. As no learners had yet completed these skill standards, NZQA advised that we could withdraw the application, and they would update the domain at their end. The application was withdrawn because a version rename was not required when no completions had occurred.

Performance Measure	Result 2024/25	Result 2023/24	Comment
Unit standards			
Number of new unit standards submitted to NZQA	1	1	Conduct a non-complex individual support plan review guided by Māori world views with an older person in the community (Level 3)
Number of unit standard maintenance submitted to NZQA	86	28	Review of 86 unit standards, 31 are set to expire.

Performance Measure	Result 2024/25	Result 2023/24	Comment
Micro-credential support			
Number of micro-credential support applications completed	26	15	Increase partly due to the NZQA review of training schemes.
Proportion of micro-credential support applications completed within 20 working days	96%	67%	Only one application did not meet the 20 working days, it was over by three working days, which was due to missing information on the initial application form.
Average processing time overall (days)	8	26	The average processing time improved by 69% from the previous year.

Performance Measure	Result 2024/25	Result 2023/24	Comment
New Programme Endorsements			
Number of programme endorsement applications completed	23	30	
Proportion completed within 20 working days	91%	48%	Only two applications did not meet the 20 working days, which was due to missing information on the initial application forms.
Average processing time overall (days)	12	33	The average processing time improved by 64% from the previous year.
Existing Programme Change Endorsements			
Number of existing programme change endorsement applications completed	21	67	
Proportion completed within 20 working days	100%	66%	
Average processing time overall (days)	8	20	Average processing time overall has improved by 60% from the previous year.

Performance Measure	Result 2024/25	Result 2023/24	Comment
Consent to assess			
Number of consent to assess applications completed	26	39	
Proportion completed within 20 working days	96%	41%	Only one application did not meet the 20 working days, which was due to waiting on missing information from the Provider.
Average processing time overall (days)	10	30	The average processing time improved by 60% from the previous year.
Pre-assessment moderation			
Number of pre-assessment moderation applications completed	441	376	
Proportion completed within 20 working days	94%	47%	26 applications did not meet the 20 working days, which was due to waiting for RFIs and/or resubmissions from the Providers.
Average processing time overall (days)	10	27	The average processing time improved by 62% from the previous year.

Performance Measure	Result 2024/25	Result 2023/24	Comment
Post-assessment moderation			
Number of post-assessment moderation applications completed	201	212	
Proportion completed within 30 working days	98%	63%	Five applications did not meet the 30 working days, which was due to lack of materials on applications and waiting for RFIs from Providers.
Average processing time overall (days)	13	26	The average processing time improved by 50% from the previous year.

Influential Advice

Measure	Result 2024/25	Result 2023/24	Comment
Proportion of investment [advice] recommendations accepted by Tertiary Education Commission	Achieved	100%	The investment advice for 2026 has been accepted by the TEC and included in the TEC's 2026 Plan Guidance.

Te Taha Pūtea
Financial Performance

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 2025

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

Opinion

We have audited:

- the financial statements of Toitū te Waiora on pages 34 to 59, that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of Toitū te Waiora on pages 23 to 29.

In our opinion:

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

Our audit was completed on 20 October 2025. This is the date at which our opinion is expressed.

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

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

Without modifying our opinion, we draw attention to note 1 on page 39 about the financial statements being prepared on a disestablishment basis. The Education and Training (Vocational Education and Training System) Amendment Bill was passed on 15 October 2025 which provides for the disestablishment of the Workforce Development Councils by 31 December 2026 or earlier by Order in Council. As a result, Toitū te Waiora is no longer considered a going concern.

We consider the disestablishment basis of preparation of the financial statements and the related disclosures to be appropriate to Toitū te Waiora’s circumstances.

BDO Wellington Audit Limited

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

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

In preparing the financial statements, the Council is responsible on behalf of Toitū te Waiora for assessing Toitū te Waiora'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 Toitū te Waiora or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

For the budget information reported in the financial statements and the statement of service performance, our procedures were limited to checking that the information agreed to Toitū te Waiora'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 Toitū te Waiora's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness and meaningfulness of the reported performance information within Toitū te Waiora's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Toitū te Waiora's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Toitū te Waiora 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 2 to 22 and 60 to 64 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 Toitū te Waiora in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Toitū te Waiora.

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

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 Statement 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 2024 to 30 June 2025.

The Financial Statements fairly reflect the financial position and operations of Toitū te Waiora for 1 July 2024 to 30 June 2025.

Signed by:

Dr Vanessa Caldwell
Co-Chair
20 October 2025

David Waters
Co-Chair
20 October 2025

Sean McKinley
Chief Executive
20 October 2025

Explanations of major variances against budget are provided in Note 11.
The accompanying notes form part of these financial statements.

Statement of Comprehensive Revenue and Expense

Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

BDO WELLINGTON

All in $000s	Note	Actual 2025	Budget 2025	Actual 2024
Revenue				
Government funding	2	9,439	9,439	9,439
Interest revenue	2	271	172	115
Total revenue		**9,710**	**9,611**	**9,554**
Expenditure				
People related expenses	3	8,023	6,498	5,683
Hāpaitia Limited – Shared Council services	3	1,345	1,645	1,473
Administration and other expenses	3	647	878	805
Total expenditure		**10,015**	**9,021**	**7,961**
Surplus/(Deficit)		**(305)**	**590**	**1,593**
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		**(305)**	**590**	**1,593**

Statement of Financial Position
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

As at 30 June 2025

BDO WELLINGTON

All in $000s	Note	Actual 2025	Budget 2025	Actual 2024
Assets				
Current assets				
Cash and cash equivalents	4	5,743	5,345	5,160
Trade and other receivables	5	849	874	867
Prepayments		12	15	35
Total current assets		**6,604**	**6,234**	**6,062**
Total assets		**6,604**	**6,234**	**6,062**
Liabilities				
Current liabilities				
Trade and other payables	7	248	591	340
Employee entitlements	8	1,313	319	374
Total current liabilities		**1,561**	**910**	**714**
Total liabilities		**1,561**	**910**	**714**
Net assets		**5,043**	**5,324**	**5,348**
Equity				
Accumulated surplus	10	5,043	2,928	1,495
Operating reserve	10	-	1,160	2,360
Capital reserve	10	-	548	665
Special projects reserve	10	-	560	700
Te Kahui Ahumahi reserve	10	-	128	128
Total equity		**5,043**	**5,324**	**5,348**

Explanations of major variances against budget are provided in Note 11.
The accompanying notes form part of these financial statements.

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 2025

2025 All in $000s	Note	Accumulated surplus	Operating reserve	Capital reserve	Special projects reserve	Te Kāhui Ahumahi reserve	Total net assets/ equity
Balance at 1 July 2024	10	1,495	2,360	665	700	128	5,348
Total comprehensive revenue and expense for the year		(305)	-	-	-	-	(305)
Transfers between reserves							
Operating reserve		2,360	(2,360)	-	-	-	-
Capital reserve		665	-	(665)	-	-	-
Special projects reserve		700	-	-	(700)	-	-
Te Kāhui Ahumahi reserve		128	-	-	-	(128)	-
Total transfers		3,853	(2,360)	(665)	(700)	(128)	-
Balance at 30 June 2025		5,043	-	-	-	-	5,043

2024 All in $000s	Note	Accumulated surplus	Operating reserve	Capital reserve	Special projects reserve	Te Kāhui Ahumahi reserve	Total net assets/ equity
Balance at 1 July 2023	10	971	1,160	796	700	128	3,755
Total comprehensive revenue and expense for the year		1,593	-	-	-	-	1,593
Transfers between reserves							
Operating reserve		(1,200)	1,200	-	-	-	-
Capital reserve		131	-	(131)	-	-	-
Special projects reserve		-	-	-	-	-	-
Te Kāhui Ahumahi reserve		-	-	-	-	-	-
Total transfers		(1,069)	1,200	(131)	-	-	-
Balance at 30 June 2024		1,495	2,360	665	700	128	5,348

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

All in $000s	Note	Actual 2025	Budget 2025	Actual 2024 Restated
Operating activities				
Receipts from Government		9,439	9,439	9,439
Receipts of interest	16	167	-	107
Goods and services tax (net)		18	10	7
Payments to people		(6,060)	(6,040)	(4,666)
Payments to suppliers		(3,085)	(2,783)	(3,416)
Net cash flows from operating activities		**479**	**626**	**1,471**
Investing activities				
Term deposit receipts	16	5,600	-	2,800
Term deposit payments	16	(5,600)	-	(800)
Receipts of interest on term deposits	16	104	172	14
Net cash flows from investing activities		**104**	**172**	**2,014**
Financing activities				
Advances repaid by Hāpaitia		-	-	31
Net cash flows from financing activities		**-**	**-**	**31**
Net (decrease)/increase in cash and cash equivalents		**583**	**798**	**3,516**
Cash and cash equivalents at beginning of the period		5,160	4,547	1,644
Cash and cash equivalents at end of the period		**5,743**	**5,345**	**5,160**

Explanations of major variances against budget are provided in Note 11.
The accompanying notes form part of these financial statements.

Notes Index

Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

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Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

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 disestablishment basis.

Due to the matters outlined in the "VET System redesign" contained in Note 15 "Events after reporting date" the financial statements of Toitū te Waiora – Community, Health, Education and Social Services have not been prepared on a going concern basis for the year ended 30 June 2025. The Education and Training (Vocational Education and Training System) Amendment Bill was passed on 15 October 2025 and provides for the transfer of Council assets to Industry Skills Boards on the disestablishment of WDCs which will cease to operate on 31 December 2026 or earlier by Order in Council. The legislation provides that the assets, staff and legal obligations transfer to ISBs or NZQA according to approved transition plans.

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

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

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

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

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

BDO WELLINGTON

1. Statement of accounting policies (continued)

These financial statements were authorised for issue by Toitū te Waiora Council on 20 October 2025.

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.

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:

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

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 was made for Income Tax.

Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

2. Revenue

Accounting Policy

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to 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

Interest revenue is recognised on an accrual basis, using the effective interest rate.

Revenue from Non-Exchange Transactions

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

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

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

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

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

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

Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

2. Revenue (continued)

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

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

All in $000s	Actual 2025	Actual 2024
Government funding classified as non-exchange transactions		
Government funding classified as non-exchange transactions	9,439	9,439
Project grant funding classified as non-exchange transactions	-	-
Total Government funding	**9,439**	**9,439**
Other revenue classified as exchange transactions		
Interest revenue	271	115
Total other revenue	**271**	**115**
Total revenue	**9,710**	**9,554**
Revenue classification		
Non-exchange revenue	9,439	9,439
Exchange revenue	271	115
Total revenue	**9,710**	**9,554**

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

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3. Expenditure

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

All in $000s	Actual 2025	Actual 2024
People related expenses		
Wages and salaries	5,614	4,757
Redundancies	1,364	-
Contractors	648	601
Councillors and board expenses	319	307
Other employee expenses	78	18
Total	**8,023**	**5,683**
Hāpaitia Shared Council Services[1]	**1,345**	**1,473**
Administrative and other expenses		
Consultancy costs		
Consultancy costs	-	50
Audit expenses[2]	50	38
Legal fees	31	18
Total	**81**	**106**
People and Culture costs		
Other staff costs	32	131
Recruitment costs	14	1
Total	**46**	**132**

All in $000s	Actual 2025	Actual 2024
Information Technology costs		
IT licensing costs	29	-
Subscriptions and memberships	13	34
Total	**42**	**34**
Office and other costs		
General expenses	163	176
Travel and engagement costs	265	276
Communications and marketing	50	81
Total	**478**	**533**
Total administration and other expenses	**647**	**805**
Total expenditure	**10,015**	**7,961**

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

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

4. Cash and cash equivalents

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

All in $000s	Actual 2025	Actual 2024
Bank deposits	277	104
Call deposits	5,466	5,056
Total	**5,743**	**5,160**

There are no restrictions over any of the cash and cash equivalent balances held by Toitū te Waiora.
A Call account was held with the Bank of New Zealand with variable interest rates (2024: Nil).

5. Trade receivables and other receivables

Accounting Policy

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

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

Evidence of impairment may include indications that the debtor or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation, and where observable data 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 surplus or deficit.

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

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

Advances

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

All in $000s	Actual 2025	Actual 2024
Trade receivables		
Trade receivables from exchange transactions	-	-
Net trade receivables from exchange transactions	**-**	**-**
Receivables from non-exchange transactions		
GST receivable	55	73
Advances to Hāpaitia Limited	794	794
Total receivables from non-exchange transactions	**849**	**867**
Total receivables	**849**	**867**

Notes to the Financial Statements

Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

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

Name	Voting rights and Ownership interest
Hāpaitia	16.67%

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

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

7. Trade and other payables

Accounting Policy

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

All in $000s	Actual 2025	Actual 2024
Trade payables	194	277
Accruals	49	55
Other payables	5	8
Total	**248**	**340**

8. Employee benefit liabilities

Accounting Policy

Redundancy Provision

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

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, and annual leave earned but not yet taken at reporting date.

All in $000s	Actual 2025	Actual 2024
Current		
Redundancies	1,055	-
Other employee benefits	258	374
Total employee benefit liability	**1,313**	**374**

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

BDO WELLINGTON

9. 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 note 7 and below.

i) Classification of financial instruments

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

2025		Financial Assets	Financial Liabilities	
All in $000s	Note	Amortised cost	Amortised cost	Total
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	5,743	-	5,743
Receivables	5	794	-	794
Payables	7	-	(248)	(248)
		6,537	**(248)**	**6,289**

2024		Financial Assets	Financial Liabilities	
All in $000s	Note	Amortised cost	Amortised cost	Total
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	5,160	-	5,160
Receivables	5	794	-	794
Payables	7	-	(340)	(340)
		5,954	**(340)**	**5,614**

9. Financial instruments (continued)

ii) Fair value through surplus or deficit

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

Impairment provisions for current and non-current trade receivables are recognised based on the simplified approach within PBE International Public Sector Accounting Standard (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, and other short-term highly liquid investments with original maturities of three months or less.

iii) Amortised cost financial liabilities

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

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 year ended 30 June 2025

10. Equity

Accounting Policy
Our equity comprises accumulated revenue, 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.

As Toitū te Waiora will cease to operate on 31 December 2026 or earlier by Order in Council the Council has chosen to combine all reserves into Accumulated surplus.

All in $000s	Actual 2025	Actual 2024
Equity		
Accumulated revenue and expenses	5,043	1,495
Reserves		
Operating reserve	-	2,360
Capital reserve	-	665
Special projects reserve	-	700
Te Kāhui Ahumahi reserve	-	128
Total reserves	**-**	**3,853**
Total equity	**5,043**	**5,348**

All in $000s	Actual 2025	Actual 2024
Accumulated revenue and expenses		
Balance at 1 July	1,495	971
Surplus/(deficit) for the year before other comprehensive revenue and expenditure	(305)	1,593
Allocation from/(to) operating reserve	2,360	(1,200)
Allocation from/(to) capital reserve	665	131
Allocation from/(to) special projects reserve	700	-
Allocation from/(to) Te Kāhui Ahumahi reserve	128	-
Balance as at 30 June	**5,043**	**1,495**

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10. Equity (continued)

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

All in $000s	Actual 2025	Actual 2024
Operating Reserve		
Balance at 1 July	2,360	1,160
Allocation from/(to) accumulated revenue and expense	(2,360)	1,200
Balance as at 30 June	-	**2,360**

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

All in $000s	Actual 2025	Actual 2024
Capital Reserve		
Balance at 1 July	665	796
Allocation from/(to) accumulated revenue and expense	(665)	(131)
Balance as at 30 June	-	**665**

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

10. Equity (continued)

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

All in $000s	Actual 2025	Actual 2024
Special Projects Reserve		
Balance at 1 July	700	700
Allocation from/(to) accumulated revenue and expense	(700)	-
Balance as at 30 June	**-**	**700**

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 2025	Actual 2024
Te Kāhui Ahumahi Reserve		
Balance at 1 July	128	128
Allocation from/(to) accumulated revenue and expense	(128)	-
Balance as at 30 June	**-**	**128**

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11. Major budget variations

Explanations for major Statement of Comprehensive Revenue and Expense budget variations from the 2025 Toitū te Waiora budget are detailed below:

All in $000s	Actual 2025	Budget 2025	Variance
Revenue variances			
Government funding	9,439	9,439	-
Interest revenue	271	172	99
Expenditure variances			
People related expenses	8,023	6,498	1,525
Shared services	1,345	1,645	(300)
Administration and other expenses	647	878	(231)
Total comprehensive revenue and expense	**(305)**	**590**	**(895)**

Interest revenue was more than budgeted due to higher levels of term deposits than expected when preparing the budget. Employee expenses were higher than budgeted due to the payment and accrual for redundancies. Shared services expenses were lower than expected due to lower costs incurred by Hāpaitia Ltd (shared services company) during the year. Administration and other expenses were lower than budgeted primarily due to savings in research and travel costs.

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council

For the year ended 30 June 2025

11. Major budget variations (continued)

Explanations for major Statement of Financial Position budget variations from the 2025 Toitū te Waiora budget are detailed below:

All in $000s	Actual 2025	Budget 2025	Variance
Statement of Financial Position			
Current assets	6,604	6,234	370
Current liabilities	1,561	910	651
Equity	5,043	5,324	(281)

Current assets were higher than budgeted due to higher than expected cash balances resulting from lower levels of expenditure than planned. Current liabilities were higher than budgeted due to higher employee entitlements accrued at the end of the financial year. Equity reserves were lower than budgeted due to the deficit at the end of the year.

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11. Major budget variations (continued)

Explanations for major Statement of Cash Flows budget variations from the 2025 Toitū te Waiora budget are detailed below:

All in $000s	Actual 2025	Budget 2025	Variance
Statement of Cash Flows			
Cash flows from operating activities	479	626	(147)
Cash flows used in investing activities	104	172	(68)
Cash flows from financing activities	-	-	-
Net (decrease)/increase in cash and cash equivalents	583	798	(215)
Cash and cash equivalents at beginning of the year	5,160	4,547	613
Total cash and cash equivalents at end of the year	**5,743**	**5,345**	**398**

Cash flows from operating activities were lower than budgeted primarily due to over budgeting of receipts from government. Cash flows from investing activities were lower than budgeted due to lower levels of term deposit than budgeted.

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

12. Operating leases

Accounting Policy

Operating leases

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

Toitū te Waiora has a commitment under the service contract with Hāpaitia to meet its computer and office equipment lease and continuing operating cost commitments for the life of the assets and lease commitments made by Hāpaitia (Note 13).

13. 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 to meet its computer and office equipment lease obligations and continuing operating cost commitments for the life of the assets and lease commitments made by Hāpaitia during the term of the contract.

The annual operating lease value for the computer and office equipment is variable depending on the quantum of assets leased, with an approximate lease cost to 31 December 2025 of $29,538 ($2024: $118,519). The lease commitment continues until either party terminates the contractual arrangement.

Hāpaitia has ongoing contractual commitments including operating leases. Each WDC is required under the terms of the service contract to meet these commitments for the life of any contracts executed during the period of the service contract. The value of this commitment for Toitū te Waiora, at 30 June 2025, was $78,117 (2024: $141,147).

Contingent Liabilities

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

Capital Commitments

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

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14. 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-(22) 2 Revised Fees Framework for members appointed to bodies in which the Crown has an interest, dated 6th October 2022. Senior executive officers are employed as employees of 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 2025	Actual 2024
Key management personnel related party transactions		
Council members		
Number of Council members[1]	0.14	0.21
Remuneration	319	289
Senior executive officers		
Full-time equivalent members[2]	3.90	5.17
Remuneration	910	894
Total full-time equivalent members	**4.04**	**5.38**
Total key management personnel remuneration	**1,229**	**1,183**

1. There were ten members of Council throughout the period of 1 July 2024 to 30 June 2025. Nine were employed for the full period and one resigned in December 2024. (2024: There were eleven members of council throughout the period of 1 July 2023 to 30 June 2024. Five were employed for the full period, one resigned in August 2024 and five started on 1 September 2023.)
2. There are four members of the senior management team considered to be key management personnel. All four served throughout the period 1 July 2024 to 30 June 2025. One member is employed part time. This resulted in a full-time equivalent figure of 3.90 (2024: There were seven members of the senior management team considered to be key management personnel. Four members were employed throughout the period 1 July 2023 to 30 June 2024 resulting in a full-time equivalent figure of 5.17. Three members resigned throughout the year. One in July, one in May and one in August).

Notes to the Financial Statements
Toitū te Waiora – Community, Health, Education and Social Services Workforce Development Council
For the year ended 30 June 2025

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14. 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:

2025 Related Party	Goods/Services Provided	Transaction Value ($000's)	Transaction Value ($000's)	Accounts Payable (000's)	Accounts Receivable (000's)	Advances made (000's)
		Paid	Received	As at June 30	As at June 30	As at June 30
Hāpaitia Ltd	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	1,582	-	144	-	794
Hanga-Aro-Rau	Shared project and operational costs recharged	-	-	-	-	-
Muka Tangata	Shared project and operational costs recharged	100	-	-	-	-
Ringa Hora	Shared project and operational costs recharged	10	-	9	-	-
Toi Mai	Shared project and operational costs recharged	-	-	-	-	-
Waihanga Ara Rau	Shared project and operational costs recharged	-	-	-	-	-
Total		**1,692**	**-**	**153**	**-**	**794**

2024 Related Party	Goods/Services Provided	Transaction Value ($000's)	Transaction Value ($000's)	Accounts Payable (000's)	Accounts Receivable (000's)	Advances made (000's)
		Paid	Received	As at June 30	As at June 30	As at June 30
Hāpaitia Ltd	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	1,517	-	169	-	794
Hanga-Aro-Rau	Shared project and operational costs recharged	-	-	-	-	-
Muka Tangata	Shared project and operational costs recharged	19	-	6	-	-
Ringa Hora	Shared project and operational costs recharged	12	-	-	6	-
Toi Mai	Shared project and operational costs recharged	-	-	-	-	-
Waihanga Ara Rau	Shared project and operational costs recharged	-	-	-	-	-
Institute of Directors	Professional Development	4	-	-	-	-
Total		**1,552**	**-**	**175**	**6**	**794**

15. Events after reporting date

Vocational Education and Training (VET system redesign

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

Transition

Upon disestablishment, WDC councils cease to exist and all remaining rights, responsibilities, assets and liabilities will be passed to Industry Skills Boards (ISBs).

Such transfers will be made in accordance with transition plans to be developed by the WDCs and NZQA and approved by TEC.

Financial Impact to Toitū te Waiora – Community, Health, Education and Social Services

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

16. Prior Period Restatement

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

Therefore, the 2024 comparative has been restated to reflect this correction. There is no impact on the Statement of Comprehensive Revenue and Expense or Statement of Financial Position, and the net impact on the Statement of Cash Flows is nil.

Impact on Statement of Cash Flows

All in $000s	2024 Audited Accounts $000	Movement $000	2024 Restated Accounts $000
Cash flows from operating activities			
Receipts of interest	121	(14)	107
Cash flows from investing activities			
Term deposit receipts	2,000	800	2,800
Term deposit payments	-	(800)	(800)
Receipts of interest from term deposits	-	14	14

Appendices

Appendix One: Council Board membership, attendance, and fees

Council Board member	Sub-committee memberships[6]	Term	Attendance[7]
David Waters	• Co-chair • Finance, Audit, and Risk • People, Remuneration, and Culture	31 December 2025	12 out of 12
Dr Vanessa Caldwell	• Co-chair • Finance, Audit, and Risk (Chair)	31 December 2025 or when operations cease	9 out of 12
Matthew Tukaki	• Finance, Audit, and Risk (Chair)	31 December 2024	3 out of 3
Glenn Barclay	• Finance, Audit, and Risk • People, Remuneration, and Culture (Chair)	31 December 2025	12 out of 12
Grant Cleland	• Finance, Audit, and Risk • People, Remuneration, and Culture	30 August 2025	8 out of 12
Lealamanu'a Aiga Caroline Mareko	• Finance, Audit, and Risk	30 August 2025	9 out of 12
Maria Ngawati	• Finance, Audit, and Risk	31 August 2026	9 out of 12
Tofilau Talalelei Taufale	• People, Remuneration, and Culture	31 August 2026	12 out of 12
Hikitia Ropata		30 June 2025	5 out of 12
Martin Wikaira	• Finance, Audit, and Risk • People, Remuneration, and Culture	30 June 2025	10 out of 12

6. As part of tapering operations towards disestablishment of the organisation, Council Board sub-committees were disbanded during the 2024/25 year. All matters previously considered by those sub-committees are now considered by the full Council Board directly.
7. Attendance includes scheduled Council Board meetings and out-of-cycle Council Board meetings in the period of the member's term. Excludes attendance at sub-committee meetings.

Appendix Two: Qualification data caveats

Topic	Details
Review of 12 Unit Standards in the Hearing Therapy Domain (Level 5/6)	• Unit Standards: 30082–30093. • Qualification: NZ Diploma in Hearing Therapy (Level 6) [Ref: 2859]. Updated to NZQA's latest template. Focused on ensuring sector relevance. Consultation with Your Way Kia Roha.
Last Date of Assessment Change: Youth Work Diploma (Level 6)	• Praxis and WelTec requested an extension for Version 1 to 31 December 2025. Provides time for alignment with Version 3 and new skill standards.
Review of Funeral Directing and Embalming Qualifications (Level 5)	• NZ Diploma in Funeral Directing (Level 5) [Ref: 1942]. • NZ Diploma in Embalming (Level 5) [Ref: 1943]. Updates include consistency requirements, mātauranga Māori, and updated wording.
Last Date of Assessment Change: Prisoner Management Qualifications	• Qualifications: 2658 (v2), 2659 (v2), 3877 (v1). Extended to 31 December 2025 to allow for new skill standard implementation.
Expiry of NZ Diploma in Natural Medicine (Level 7)	• Qualification: NZ Diploma in Natural Medicine (Naturopathy and Nutrition) [Ref: 5062]. Marked for expiry (urgent action required).
Review of De-Escalation Communication in Health/ Wellbeing Settings	Minor edits to allow assessment within broader health and wellbeing contexts.
Review of Health and Wellbeing Qualifications (Level 2,3,4)	• Includes Qualifications 2469, 2470, 2989, 2990, 2991, 2992, and 4108. Updates for inclusivity, modern practices, and better pathways for education and employment.

Topic	Details
Holistic Education Qualifications Review	• New Zealand Certificate in Holistic Education (Level 4) [Ref:2763] • New Zealand Certificate in Holistic Education (Level 5) [Ref:2764] Due to no usage, they have been discontinued immediately and will be removed from the NZQCF.
Civil Defence and Emergency Management NZQA Product Review	Public consultation on a suite of draft skill standards in Emergency Management as part of the Civil Defence Emergency Management review. Developed in collaboration with subject matter experts from across the sector, the new standards reflect current best practice and are designed to meet industry needs. The review covered unit standards in the following domains: • Civil Defence Emergency Management Response • Civil Defence Management • Civil Defence Operation • Rope Rescue • Urban Search and Rescue – Operations • Workplace Emergency Risk Management (excluding 32159–32166) In total, 43 skill standards were developed. Of these, 20 are intended to replace 19 existing unit standards. A further 45 unit standards were reviewed, with 26 recommended for expiry due to minimal usage and lack of ongoing demand.
Corrections Unit Standards Review (Level 3)	As part of aligning with the updated NZ Certificate in Prisoner Management, six unit standards were reviewed in consultation with the sector. One unit standard is set to expire without replacement due to minimal use.
Public Health and Health Promotion Qualification Review	Reviewed in collaboration with industry and education partners, this qualification was updated to better reflect current practice, improve equity, and guide future programme development. Changes include updated specifications, refined graduate outcomes, and new guiding competencies to support learner pathways and sector needs.
Pharmacy Technician and Assistant Qualification Review	Stakeholder feedback informed key changes across the pharmacy qualification suite. Expiry proposed for the Level 3 Community Pharmacy Assistant certificate due to lack of use. Shift to sector-neutral language to reflect both hospital and community settings. Cultural competence to be embedded in general conditions, not as standalone outcomes. "Under supervision" terminology retained for now, pending regulatory changes. Improved learning pathways and clearer progression between levels. PSNZ supports minimal changes to maintain flexibility during ongoing legislative review.

Appendix Three: New qualification products developed

Qualification	Details
NZ Diploma in Education Support (Primary) (Level 5)	Introduced a new pathway for teacher aides and education support workers, bridging the gap to teaching qualifications and strengthening support in primary education.
NZ Diploma in Cardiac Physiological Measurement (Level 6)	Provides a new pathway into cardiac diagnostics, equipping technicians to perform ECGs, fit and triage monitors, interpret results, and support exercise testing.

Micro-Credential	Details
Foot Care Assistant Micro-credential (Level 4)	New Zealand's first formal qualification for foot care assistants. (*Includes 3 associated skill standards*)
Health Coach Preparation Micro-credential (Level 4)	Equips learners with core skills for culturally responsive, whānau-centered health coaching.
Applied Coordinated Incident Management (CIMS) Micro-credential (Level 4)	Replaces existing CIMS schemes with standardised practical training. (*Assessed against 3 new skill standards – pending NZQA approval*)
Understanding Long-Term Conditions Micro-credentials (Level 3) x 5	• Understanding Diabetes • Understanding Heart Disease • Understanding Stroke • Understanding Arthritis • Understanding Long-Term Conditions

Skill Standard	Details
Long-Term Conditions – 5 New Skill Standards (Level 3)	Developed in collaboration with national health organisations to support care for major long-term conditions.
Youth Work – 41 New Skill Standards (Levels 3–6)	Includes new assessment tools for improved clarity and consistency across youth work qualifications.
Prisoner Management – 15 New Skill Standards (Levels 3–5)	Developed with Department of Corrections and sector stakeholders. (*9 awaiting approval*)
Emergency Management – 9 New Skill Standards	Developed during the Civil Defence Emergency Management review to replace outdated unit standards. (*Awaiting approval*)
Civil Defence – 34 skill standards	18 of these replaced 17 unit standards. The remaining 16 skill standards were developed to meet the current training needs of the sector.
Firearm Safety Skill Standard (Level 4)	Developed with Te Tari Pūreke to support firearm licence assessment and promote safe, consistent practice.
Provide Mental Health First Aid Skill Standard (Level 3)	Enables people to respond to mental distress safely and respectfully in community or workplace settings.
Foot Care Assistant three skill standards (level 4)	

Unit Standard	Details
Undertake a Non-complex Individual Support Plan Review with an Older Person Living in the Community (Level 3, 3 credits)	Supports assessment for the Kaiāwhina-led micro-credential.

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