



TOI MAI

Annual Report 2022



Publisher

Toi Mai Workforce Development Council
Publishing Unit, 49 Tory Street, Tower B
PO Box 445, Wellington 6140
Tel: 04 909 0316

This publication is available on the Toi Mai Workforce
Development Council website at www.toimai.nz

Further copies can be requested from
info@toimai.nz

ISSN 2815-9292 (print)
ISSN 2815-9306 (online)



TOI MAI
Workforce
Development
Council

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MŌ TOI MAI ABOUT

Kia toi te mahi hangarau
Kia toi te mahi auaha
Kia toi te ira tangata
Ko ngā toi Māori ka puta
E kōkō ko Toi Mai ē!
Turuturu o whiti whakamaua
kia tina! Tina!
Haumi ē! Hui ē! Tāiki ē!

Toi Mai is the Ohu Ahumahi - Workforce Development Council (WDC) for the creative, cultural, recreation and technology sectors.

We engage with and advocate for our industries-established and emergent-iwi, hāpū, whānau and Māori businesses, to develop and maintain a high-quality skills pipeline with new and refreshed fit-for-purpose qualifications, skills standards and micro-credentials that meet our diverse industries' needs.

The 2021/22 Annual Report is a first of its kind for Toi Mai as it outlines what we have prioritised as a newly established organisation in our first year, and how we will continue to build on this in the coming years.

Ka mua, ka muri – We look back to inform our way forward.

**NGĀ HUA WHAKATUPU
A TOI MAI**

**Reform of Vocational Education
(RoVE) outcome**

A strong, unified, sustainable vocational education system that is fit for the future of work and delivers the skills that ākonga – learners, employers and communities need to thrive.

Te Aronga o Toi Mai - Our purpose

To ensure Aotearoa’s Creative, Cultural, Recreation and Technology (CCRT) sectors are supported by a skilled workforce, and other industries are supported to access the creative and technological skills they need for the future of work.

Ngā pou o Toi Mai - Our values

Ngā pou o Toi Mai guide Toi Mai’s direction and the way we work.



Aroha ki te Tangata

Ensures that we carefully manaaki in all that we do.



Te Whakatinanatanga o Te Tiriti o Waitangi

We will honour and implement Te Tiriti o Waitangi, empower Māori and assist in implementing decisions made by Māori, for Māori.



Whakawhirinaki

Be the trusted voice of our industries, businesses, employers and employees in the vocational education and training system.



Whakahau

Engage in new and transformational ways of thinking and doing to achieve dramatically different outcomes.

Ngā mahi matua a Toi Mai - Key Functions

Our four pou underpin the performance of our main functions:

01

Advocate for the CCRT sectors in the reform of vocational education and advise the Tertiary Education Commission (TEC) on its investment in these sectors.

02

Contribute to an education system that honours Te Tiriti o Waitangi and supports Māori/Crown relations.

03

Set standards, develop qualifications and help shape the curriculum of vocational education in our sectors.

04

Uphold fair and equitable outcomes for all learners.

TE RANGAKŌRERO NĀ NGĀ RANGATIRA O TOI MAI JOINT REPORT

E rau rangatira mā tēnā koutou katoa. Kāore e mutu ngā mihi ki tēnā ki tēnā o koutou ngā kaimahi tuatahi o Toi Mai i whakapau werawera i roto i ngā marama kua hori nei. Nā māua te maringanui ki te whakaarahi i a koutou katoa.

It is an understatement to say that starting a new organisation from the ground up brings with it huge challenges. Toi Mai began operations alongside the five other Workforce Development Councils and Hāpaitia Ltd, our shared services agency, on 4 October 2021. Back then, Toi Mai had a Board and five staff out of a projected establishment FTE of 46. We had no strategy, no policies, no culture, no ways of operating and virtually no-one outside the RoVE system knew what Workforce Development Councils were set up to do!

Eight months later, we feel confident that Toi Mai is well on its way to becoming the trusted voice of the creative, cultural, recreation and technology industries in the vocational education and training sector.

We commend the members of the inaugural Toi Mai Board and Toi Mai's Te Kāhui Pou - Executive Leadership Team for embracing the responsibility of constructing a new organisation from the ground up, as part of a broader systemic reform.



Our board and kaimahi all share a strong desire to tackle the long-term challenges of skills shortages and the mismatch between vocational education provided and the needs of industries we all have a connection to and feel passionate about.

We are incredibly proud of the Toi Mai team for meeting all of our start-up objectives and establishing a genuinely diverse organisation in which tikanga, te reo and aroha ki te tangata are normalised, Māori leadership is an organisational strength and everyone is respectful of Te Tiriti o Waitangi in all that we do.

Kei te poho kererū māua i a koutou. Ko koutou i whakatinanahia tērā o ngā kōrero - Ki te kotahi te kakaho ka whati, ki te kapuia e kore e whati — Alone we can be broken. Standing together, we are invincible.

Nā reira e hoa mā tēnā koutou, tēnā koutou, tēnā rawa atu koutou katoa.



RHONDA KITE, ONZM
(Te Aupōuri, Ngai
Tākoto, Ngāti Kuri)
Co-Chair



VICTORIA SPACKMAN,
ONZM
Co-Chair



DR CLAIRE ROBINSON
Te Tumu o Toi
Chief Executive



TAMA KIRIKIRI
(Te Whānau-ā-Apanui,
Ngāti Konohi, Ngāti
Rākaipaaka, Ngāti
Kahungunu, Kāi Tahu)
Poumatua

HEI TIROHANGA KÖRERO AT A GLANCE

TOI MAI

Ä mätou kawenga Ahumahi We represent ▼ sectors

04

Toi Mai’s coverage comprises workforce development activities in relation to the following industries:

- (i) **Toi Auaha** - Creative and Culture.
- (ii) **Nga Toi Māori** - Māori creativity.
- (iii) **Toi Tāngata** - Recreation.
- (iv) **Toi Hangarau** - Technology.

See page 32 for a more detailed breakdown of our sectors.

Ngā kaimahi – Our Team



44

Staff Members



8

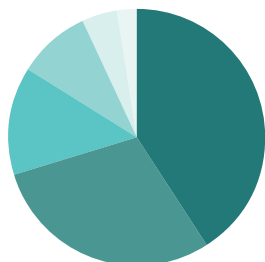
Board Members

Staff Location Breakdown



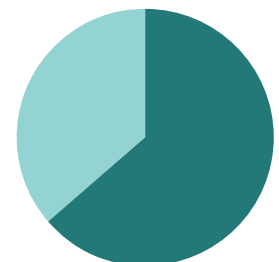
Ethnicity Breakdown of the Toi Mai staff

- 18 NZ European
- 13 Māori
- 6 Asian
- 4 Other
- 2 Pacific
- 1 Māori/Pacific



Gender breakdown of the Toi Mai staff

- 28 Wāhine
- 16 Tāne



Our impact – Quality Assurance Stats



Assessments post-assessment moderated



Assessments pre-assessment moderated



Consent to assess applications processed



Programme support and endorsement applications processed

Engagement

400+

Engagements with industries, businesses, independent earners and providers within 6 months since establishment.



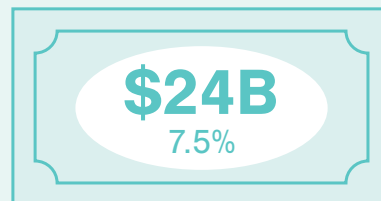
School and provider visits.

Transformational

Toi Mai is an organisation that contributes to a **diverse and skilled workforce that is based on truly honouring Te Tiriti o Waitangi in Aotearoa**. A clear example of this is our Executive Leadership Team, Te Kāhui Pou, which is made up of **50% Māori** and **50% non-Māori**. The Board has Māori and non-Māori co-chairs. Three of the eight Board members are Māori, one is Pacific, one Asian/Pākeha and three are non-Māori.



GDP stat: The CCRT industries of Aotearoa contributed **more than**



to NZ's GDP in 2020, making Toi Mai's workforces integral to the New Zealand economy, as well as having an immeasurable impact on national identity.

Toi Māi 2027



- More upā's / equity staff (wā ranging diversity) - good roles, youth council and clear pathways & communication pathways

- Internships, placements, gateway (Rangitahi) *iwi interested Pacific Peoples*

- Conversational Te Reo Māori everywhere - no

- te reo*
- professional development plan includes māori, Pacific etc. across the board

- More specific industry experts

- More Pacific representation

- Partnering to other organisations - collaboration

- More connections to providers - growing QA,

- more face to face ways of doing assurance

- more ? more!



**TE WHAKARITE
TŌPŪTANGA HOU**

Ngā Ohu Ahumahi Workforce Developments Councils

Whakahou i te Mātauranga Ahumahinga (RoVE), is the largest vocational education transformation of the last 30 years. It is an opportunity to ensure a much stronger voice for industry, Māori businesses and iwi development.

One of RoVE's significant milestones is the formation of six new industry-led WDCs, otherwise known collectively as Ohu Ahumahi. The six Ohu Ahumahi are woven together by a common kaupapa tackling the long-term challenge of skills shortages and the mismatch between vocational education provided and the needs of employers.

Together we have joint ownership of a seventh entity, Hāpaitia Ltd which provides shared services across the common functions of IT, Finance, Property and HR.

The Ohu Ahumahi are co-located in two offices currently in Te Whanganui-a-Tara and Tamaki Makaurau and also employ many remote and hybrid workers in the regions.

We are committed to collaborating together to identify opportunities with other WDCs, RSLGs, providers and government agencies on industry training needs, sharing ideas, approaches and engagement models (especially with shared relationships).

The Co- and Deputy Chairs of the Councils meet regularly in a Forum to ensure that the councils are working together in performance of our functions. Likewise, the Chief Executives meet every fortnight to coordinate our activities and collaborate on strategy development.



Te Kāhui Ahumahi

Te Kāhui Ahumahi is the Māori industry strategic governance group made up of ngā Manawhakahaere Māori of the six WDCs. This group supports the WDCs honour, give effect to and embed Te Tiriti o Waitangi and support Māori Crown relationships in their mahi.

Te Whānau o Te Moana-nui-a-Kiwa Pacific Fono

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

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



Te Kāhui Tangata Whaikaha General Manager Tangata Whaikaha Disabilities and the Disability Caucus

Ohu Ahumahi CEs have worked together to facilitate the creation of a General Manager Tangata Whaikaha Disabilities position, whose role it is to assist the WDCs with their work in making sure that those living with a disability have access to vocational education and the opportunity to reach their preferred future.

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

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

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

Te whiringa tahi o te rourou Ahumahi

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

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

The CoPs:

- Standardise good practice where practicable
- Serve industries, providers, and learners
- Provide a place for WDCs to consider good practice and discuss continuous improvement
- Engage in collaborative practice to be agile and innovative
- Shape innovation and transformation as a by-product of best innovative practice
- Ensure good practice incorporates the WDCs' commitment to Te Tiriti o Waitangi.





HEI TŪTOHU WĀTAKA TIMELINE

NGĀ PUANUI HEI HUARAHI KEY MILESTONES

First Toi
Mai Board
meeting held
9 JULY 2021

CE, Dr Claire
Robinson and
Poumatua, Tama
Kirikiri start work

15 NOVEMBER 2021



TEC FUNDING
CONFIRMED FOR
EMBRACING DIGITAL
TECHNOLOGY (EDT)
PROJECT

31 JANUARY 2022



Establishment
of six WDCs –
Ohu Ahumahi

4 OCTOBER 2021

First five Toi Mai kaimahi
begin employment

Toi Mai's six strong
Executive Leadership
Team (ELT) is

50%

Māori with the appointment
of GM Pathways + Equity

14 FEBRUARY 2022

TEC FUNDING
CONFIRMED
FOR BASELINE
ENGAGEMENT AND
DATA (BED) PROJECT

21 DECEMBER 2021

TEC FUNDING
CONFIRMED FOR
THE CREATECH
LEAKY PIPELINE
PROJECT

8 MARCH 2022

TOI MAI BEGINS
ITS PROGRAMME
ENDORSEMENT
FUNCTION, REPLACING
PROGRAMME SUPPORT

1 JUNE 2022

44TH kaimahi appointed

30 JUNE 2022

36.4% of Toi Mai's kaimahi are of
Māori and/or Pacific descent



TEC FUNDING
CONFIRMED
FOR THE TOI PĀHO
(SCREEN) WORKFORCE
CAPABILITY AND
DEVELOPMENT PLAN

28 APRIL 2022

THE FIRST
TOI MAI
OPERATIONAL PLAN
AND BUDGET FOR
2022/23 SUBMITTED
TO TEC

29 APRIL 2022

TOI MAI'S
FIRST
WORKFORCE
DEVELOPMENT PLAN
INCLUDING INITIAL
INVESTMENT ADVICE
SUBMITTED TO TEC

30 JUNE 2022

TE WHAKAHAERETANGA ME NGĀ KAWENGA HAEPAPA GOVERNANCE AND ACCOUNTABILITY

Te Tira Kaiurungi Board Structure

The Toi Mai Board currently comprises eight members who bring a wide range of industry and governance experience.

The Board has Māori and non-Māori co-chairs, and three committees: people and culture, finance and risk, and special projects.

In 2021/22, the Board met each month and expects to continue their monthly hui through 2022/23. At the end of the 2022 calendar year, three Board members' terms expire (all are eligible for reappointment). The [Order in Council](#) sets out the process for appointment of Board members.

The Board's role includes:

1. Monitoring the CE's performance, and its own
2. Ensuring responsible financial management and prudent management of assets and liabilities
3. Ensuring Toi Mai meets its obligations under the Education and Training Act 2020 and Toi Mai's Order in Council 2021, in an efficient and effective manner
4. Ensuring the appropriate strategic direction is in place and monitoring the delivery thereof
5. Monitoring Toi Mai's risk management

It is also taking steps to keep informed on issues of concern to Toi Mai's sectors and undertaking its own education in Te Tiriti o Waitangi and mātauranga Māori matters.

In addition to their roles on the Board, Toi Mai Board members actively participate in the Chairs Forum, Te Kāhui Ahumahi, and the Pacific Fono.

People and Culture Committee (P+C)

The P+C Committee assists the Board in the establishment of policies and practices for the organisation and staff, remuneration policy leadership and capability, succession, employee development, inclusion and diversity, employee engagement and culture; and ensuring Toi Mai's legal obligations in relation to its people are met.

Members:

- Alice Shearman (Committee Chair)
- Rhonda Kite
- Mele Wendt

Finance, Audit, and Risk (FAR)

The FAR provides assessment and assistance to the Board on Toi Mai's risk control and compliance framework and the Board's internal and external financial and accountability responsibilities. The FAR acts as an advisor to the Board to assist the Board in discharging its responsibilities relating to:

- External financial reporting, including external auditing matters
- Statutory and regulatory compliance risks
- Review of the internal risk and financial control systems
- Compliance and oversight of governance policies

Members:

- Richard Beddie (Committee Chair)
- Jana Rangooni
- Aliesha Staples (July 2021 to 29 May 2022)
- Victoria Spackman (June 2022 to present)

Ngā kaupapa nunui Special Projects (SPC)

The SPC is authorised by the Board for any deemed "Special Project" to meet with the project sponsor to monitor project adherence to the project plan, budget, other metrics and deliverables, approve changes to project plan and review expenditure.

Members:

- Aliesha Staples
(Committee Chair July 2021 to 29 May 2022)
- Alice Shearman
- Richard Beddie
- Annie Murray



All Board members were appointed by the Minister for Education Hon. Chris Hipkins.

Name (Role)	Committee	Start date of appointment	Term of appointment – end dates	Board fee received	Meetings attended – 17 in total
Rhonda Kite (Co-chair)	People and Culture Te Kāhui Ahumahi	11 June 2021; Elected Chair on 9 July 2021 (two-year term)	10 June 2024	\$40,000	16/17
Victoria Spackman (Co-chair)	Finance, Audit and Risk – from June 2022	11 June 2021; Elected Chair on 9 July 2021 (two-year term)	10 June 2024	\$40,000	17/17
Aliesha Staples (Councillor)	Finance, Audit and Risk: July 2021 to May 2022 Special Projects – Committee Chair: July 2021 to May 2022	11 June 2021	Resigned 29 May 2022	\$19,250	14/16 (prior to departure)
Alice Shearman (Councillor)	People and Culture – Committee Chair Special Projects	11 June 2021	10 June 2024	\$22,000	17/17
Annie Murray (Councillor)	Special Projects Te Kāhui Ahumahi	11 June 2021	10 December 2022	\$20,000	17/17
Barry Soutar (Councillor)	Te Kāhui Ahumahi	11 June 2021	10 June 2024	\$20,000	16/17
Jana Rangooni (Councillor)	Finance, Audit and Risk	11 June 2021	10 December 2022	\$20,000	12/17
Mele Wendt (Councillor)	People and Culture The Pacific Fono – Committee Chair	11 June 2021	10 December 2022	\$20,000	17/17
Richard Beddie (Councillor)	Finance, Audit and Risk – Committee Chair Special Projects	11 June 2021	10 June 2024	\$22,000	17/17

Our Board



Rhonda Kite, ONZM
Co-chair

Over the past 25 years, Rhonda Kite (Te Aupōuri, Ngāi Tākoto, Ngāti Kuri) has held a variety of executive and governance positions in the film and technology industries, with an emphasis on the development of Māori screen content and digital storytelling. This includes the boards of Whakaata Māori, NZ on Air, SPADA, and Nga Aho Whakaari. Rhonda was nominated for Toi Mai WDC governance council by SPADA. In 2018 she was honoured with ONZM for her contribution to Technology for Film & Television and in 2022 was inducted into the NZ Business Hall of Fame for Women Entrepreneurs.



Victoria Spackman, ONZM
Co-chair

Victoria Spackman, ONZM has held a wide range of executive and governance roles in the creative, education and technology sectors in New Zealand and Australia. Her many roles include chair of Ackama Group, a high-growth technology services company; director of MetService, Katherine Mansfield Birthplace Society, and communications company Acumen; and a director and previous chief executive officer of Gibson Group, a visitor experience design and production company.



Alice Shearman

Alice Shearman is the executive director of the New Zealand Writers Guild, a guild and union for script writers. She is also deputy chair of Film Auckland, was a founding member and deputy chair of the Agents Association of New Zealand. She holds a range of advisory roles across the screen industry, both in New Zealand and overseas. Alice was nominated for the Toi Mai WDC governance council by NZCTU.



Annie Murray

Annie Murray (Te Arawa) is Head of Sky Originals at Sky Network Television. She has previously held a range of senior positions across the New Zealand television industry including, with Māori Television Service, Taima Television Ltd, TVNZ and NZ on Air. Annie is a member of Ngā Aho Whakaari, the association of Māori in the Creative Screen Industry, and has been a long-time advocate and champion for Māori stories on screen and diverse storytelling from under-represented groups in Aotearoa. She is a former tertiary educator and holds diplomas of Teaching and Bicultural Journalism, and a Masters of Education. Annie is also a member of the Bay of Plenty RSLG.



Barry Soutar

Barry Soutar (Ngāti Porou, Ngāti Awa, Ngāi-Tai-ki-Tāmaki, Ngāti Kahungunu) is an executive-director of TORO Studios, a creative technology company based in Tairāwhiti, which includes a production studio, a software development company and partners with a national collective of export-focused creative production companies, AMO Collab. Barry has been a director of Te Runanganui-o-Ngāti Porou. Prior to this, he built a successful export software company operating in the location intelligence industry.



Jana Rangooni

Jana Rangooni is CEO of the Radio Broadcasters Association and has held various roles in the New Zealand radio industry over the past 30 years, including a number of senior roles at Media Works. She is Chair of Paralympics NZ and Chair of the Bay of Plenty Institute of Directors.



Mele Wendt, MNZM

Mele Wendt (Samoan, Pākehā) has 25 years of governance experience, and currently chairs Wellington Community Fund, and is a board member of Te Kura Correspondence School, Real Estate Authority, Tāwhiri: Festivals and Experiences, and Wellington Pasifika Business Network. In 2019, Mele became a Member of the New Zealand Order of Merit (MNZM) for services to governance, the Pacific community and women. In 2022, she won the Not-For-Profit Governance Leader Award at the Women in Governance Awards.



Richard Beddie

Richard Beddie is CEO of the Exercise Association of New Zealand, and sits on a number of global councils focused on improving wellness through physical activity. Prior to these roles, he owned two gyms in Christchurch, and has extensive governance experience in the not-for-profit sector including previous chair of Skills Active Aotearoa and also the International Confederation of Registers for Exercise Professionals.



Aliesha Staples (resigned 29 May 2022)

Aliesha Staples is the founder and CEO of StaplesVR an emerging technology, film, and games company based in Auckland, New Zealand with offices in Australia and the UK. Her governance experience includes organisations such as TVNZ, Strong Public Media Establishment board, New Zealand Football Foundation and the Institute of Directors.



TE WHAKATINANATANGA O TE TIRITI O WAITANGI

Our culture is our strength.

Honouring Te Tiriti o Waitangi in practice means we value representation of Māori at all levels. In addition to having Māori and Pākehā Co-chairs, with three out of eight Board members being Māori, and 50/50 Māori/Pākehā in our Executive Leadership Team, we have an ambition to reach 50% Māori staffing.



Te reo Māori and tikanga has been embedded as much as possible within the workplace to normalise its use. That tikanga includes regular karakia and whakawhanaungatanga at hui. Toi Mai kaimahi - staff are also regular attendees at the daily Ohu Ahumahi karakia and weekly waiata sessions. We have employed a mātauranga and te reo Māori specialist to help further normalise te reo, tikanga and mātauranga Māori and increase kaimahi capability and knowledge of mātauranga Māori across Toi Mai.

If we want the vocational education system to be working for everyone, Toi Mai needs to embed Māori aspirations for vocational education in all our mahi. Toi Mai is committed to empowering Māori in accordance with the engagement framework established by Te Arawhiti, the Office for Māori Crown Relations, whereby Māori decide on matters where Māori interests are significantly affected, and the Crown assists in implementing these decisions.

Toi Mai is committed to being proactive at increasing participation by Māori learners across our qualifications. We want to ensure Māori businesses will have fit-for-purpose qualifications and workforce support. Iwi Māori and other Māori organisations will be embedded in Toi Mai's strategic decision-making and Toi Mai qualifications will reflect Te Tiriti o Waitangi principles.

Toi Mai is also committed to improving diversity across all our sectors. Improved diversity is good for reducing inequality and good for industry by bringing in new perspectives. The biggest challenge is the tech sector where there are relatively few women, Māori, Tangata whaikaha and Pacific peoples.



TŌ MĀTOU WHĀNAU OUR PEOPLE

Te Rapu pūkenga me te Poipoi tikanga kawē Recruitment and Building Culture

One of the main priorities for 2021/22 was the recruitment of staff.

Building a strong workplace culture is important at Toi Mai, and we have been intentional with how to create and sustain an inclusive environment where kaimahi have a sense of belonging. This has included regular organisation-wide team building sessions as new kaimahi are onboarded, shared lunches and social gatherings. To support our long-term commitment to Aroha ki te Tangata, we have built manaakitanga into the position description of the General Manager Pathways + Equity.

Te ahunga mai o ngā tapanga hou mō ngā tūnga mahi The thinking behind the job titles

Our kaimahi are divided into five teams – each with unique roles and responsibilities, and united in bringing to life Toi Mai’s vision of our workforce having the skills it needs for the world of work today, and for the future.

We have developed te reo Māori ingoa tūnga - job titles to describe the function of our roles. The ingoa tūnga liken each role to physical parts of the human body and explain how each team (body part) works in unison with the others to achieve a common purpose.

The intent of our ingoa tūnga is clear - they are statements of action, affirmation that we at Toi Mai are transformative and in a firm position to help shape the curriculum of vocational education and training for our sectors.



Te Tumu o Toi Mai Chief Executive

Te Tumu o Toi Mai means the foundation of Toi Mai, in which our posts (Poururuku - General Managers) are secured on and are the face of our Tumu (the leader). It also speaks to those attributes and talents that can be associated to Toi Ariki, who like Māui was a great navigator and innovator of arts, expression, creativity and not only utilised human technology, but created it.

Dr Claire Robinson has been Tumu o Toi ki Toi Mai, CE of the Toi Mai Workforce Development Council since November 2021. Prior to that she was Professor of Communication Design, Pro Vice-Chancellor of Massey University's College of Creative Arts in Wellington, and a member of the University's Senior Leadership Team for ten years. She is also an award-winning designer, political scientist, author, painter and playwright. For twenty years she was one of New Zealand's foremost political commentators.



Poumatua Deputy Chief Executive

Pou - post and **Matua** - Senior or Elder, the Poumatua is the senior Pou of our Tumu that all our Poururuku bind to.

Tama Kirikiri is Toi Mai's Poumatua. He is an experienced leader with a passion for te reo, tikanga Māori and Māori development and educational success. He is skilled in strategic planning and implementation, coaching, curriculum development and facilitation. Prior to joining Toi Mai, he was Kaihautū Mātauranga Māori/Māori education leader at Tātai Angitu - Te Kura o Te Mātauranga/Institute of Education at Te Kunenga ki Pūrehuroa/Massey University.



Te Rāngai Taumata Tiroiro Strategy + Insights

Te Taumata Tiroiro is the lookout post of expert observers. In Toi Mai's context, Te Taumata Tiroiro talks about observing the lay of the land – past, present and future. The Strategy + Insights team collaborates with all of Toi Mai to produce workforce development plans to address priorities and gaps in each sector. They also lead engagement with public sector organisations and provide advice on investment to TEC.

Led by Geoff Simmons, Te Poururuku Rāngai – GM Strategy, Insights and Impact, the team measures the economic and social impact of the CCRT sectors, including how they contribute to wellbeing.

Geoff has more than 20 years' experience working in New Zealand and the UK with roles at Treasury, The Morgan Foundation, New Zealand Productivity Commission, and also as a facilitator and coach for the Inspire Group.



Te Rāngai Ringa Tohu Qualifications + Assurance

This team focuses on developing products that are accessible, credible, inclusive, and enable transformation in educational delivery and people's lives. They are the hands of certification, who help to align, renew, and check the quality of the delivery of standards and qualifications. They engage with subject matter experts and providers to facilitate the development and review of qualifications and standards.

Te Poururuku Rāngai Ringa Tohu – GM Qualifications and Assurance, Jenni Pethig is the post that binds the hands of certification and oversees the Ringa team who work alongside our industries to ensure that those who receive a certain qualification meet workforce needs.

Jenni came to Toi Mai from her previous role as General Manager of Learning Solutions at Skills Active, where she led a team assuring quality, and developing standards, qualifications and resources for the recreation, sport, exercise and performing arts industries.



Te Rāngai Pārekareka

Ngā Mata Herehere o Toi Mai Sector Engagement

Ngā Mata Herehere kaimahi engage with industry organisations, sector advisory groups, iwi, Māori and Pacific businesses, employers, education providers and industry training organisations, learners and graduates to ascertain workforce needs, identify gaps and barriers and design/deliver workforce development plans that enable and sustain the industries in our sectors.

Herehere means to bind. It's short for Taura herehere – The binding rope, which can often be referred to as a connection between people. A commitment that binds two or more people or parties together. Pārekareka means delightful, a sweetness felt by the heart which speaks to the genuine engagement our kaimahi lead by example.

Mark Ormsby (Te Ātiawa, Ngāti Maniapoto, Ngāti Wairere), Te Poururuku Rāngai Pārekareka - GM Sector Engagement leads the team as the binding post of heartfelt engagement.

Mark has a background in Māori and iwi engagement, regional relationships; qualification and resource development. He has significant cultural capability experience having worked in various Government and iwi positions for the past two decades.



Te Rāngai Pā Manaaki Pathways + Equity

The Pā Manaaki team develops and profiles clear pathways into Toi Mai's industries, identifies learners' needs and barriers to working, highlights the transitions required to work in the CCRT industries and advocates for inclusion and diversity.

It also includes Communications and Marketing which is responsible for helping to build Toi Mai's profile and brand, showcasing success stories and building narratives around opportunities.

Pā Manaaki can be seen as a nurturing garden with unique hua or fruits. The verb Pā means to reach out, touch base with, or to be in contact. All of these meanings joined with the word Manaaki can be seen as being embodied with care.

Tia Rata (Te Whānau-ā-Apanui, Ngāti Maniapoto ki Tainui, Ngāti Kahungunu), Te Poururuku Rāngai Pā Manaaki – GM Pathways and Equity is the binding post of manaaki who oversees our whānau of Pā.

Tia brings broad experience to her multi-faceted role at Toi Mai. Trained as a teacher, she has also worked in governance and strategic planning, marketing and communications, postgraduate recruitment and career development.



Te Rāngai Taketake

Te Rāngai Taketake team has oversight of Toi Mai's Māori and Pacific engagement strategies and activities. They support other teams by providing a te ao Māori lens on work programmes, contributing to designing and developing quality assurance projects and supporting the mātauranga and te reo Māori development of Toi Mai kaimahi. They also prioritise the success of Pacific peoples by developing strategic relationships with industry sectors and partnering to ensure fit-for-purpose training solutions are developed with a Pacific lens, based on an understanding of current and future sector requirements.

Te Kanohi Ahurea ā-Māori - Te ao Māori specialist, Te Kanohi Ahurea ā-Kiwa - Pacific Transformational Lead and Te Kahu Ahurea - Strategic Māori Advisor all sit within this team.

Kanohi is another word for face, Ahurea meaning culture - so when referencing Kanohi Ahurea ā-Māori in this context, we are saying the Māori cultural face and lens.

Te Poururuku Rāngai Taketake - GM Māori is Bryce Turner. Bryce will take up this position in the 2022/23 year and comes to Toi Mai from his role as Te Tumu Paearahi - Director School of Māori Enterprise, Business & Technology at Western Institute of Technology at Taranaki.





TE HANGA KA MURI

NGĀ WEHenga AHUMAHĪ O TOI MAI

OUR INDUSTRIES

The Baseline Data and Engagement (BED) project funded by the TEC's COVID-19 Response Fund in December 2021 (building on previous research done in the Skills Active Aotearoa environmental scan for CCRT industries (Hāpaitia te tāngata, hāpaitia te iwi COVID-19 Recovery Project)) has enabled us to accelerate development of a matrix to segment our industries and prioritise our workplans going forward, while attending to the needs of sectors most affected (negatively and positively) by the COVID-19 pandemic.

The BED project found the original sector titles given to Toi Mai (creative, cultural, recreation and technology) in our Order in Council were based on outdated ANZSIC classification codes that do not sufficiently account for the complexities of our industries and occupations (for example the intersection of creative and technology).

The BED project has proposed that Toi Mai's diverse industries (from screen to hairdressing to sport to digital technology) be divided into five broad subsectors, each defined by a descriptor based on the word Toi (instead of an English translation) to provide a more holistic identification process. The word Toi comes from Toi Ariki, who was a great navigator who used arts, creativity and technology. The utility of these sub-sectoral definitions will be consulted on with industry throughout 2022/23.



Toi Pāho

Broadcast and screen

Content delivered through broadcast and screen media: film, radio, television and online interactive media, which includes advertising and the gaming industry. Toi Pāho is the sector that creates engaging screen-based moving image and audio content for wide distribution. Of Toi Mai's sectors this is the largest employer of Māori and coped best throughout the pandemic.



Toi Puaki

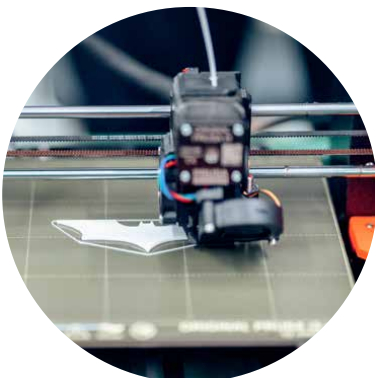
Expressive arts

Expressive art forms and technologies in music, stage and theatre. Toi Puaki, as part of one of the creative sectors, applies the creative process to show, reveal and give testimony (puaki) to ideas and thoughts through artistic and performance skills. This sector has the highest rates of self-employment and was one of the most negatively impacted by COVID-19 with the widespread closure of venues.



Toi Whānui Enabling technologies

Innovative technology platforms, products and services for industry and end-users, including emerging technologies like Artificial Intelligence, Cyber Security, Virtual Reality, and Software as a Service (SaaS). Toi Whānui involves inventions that are applied to enable and improve user capabilities. This is the largest of Toi Mai's sectors and has historically been growing rapidly (largely through migration), but has relatively low employment of Māori, Pacific people and women.



Toi-a-Ringa Art and design

Hands-on (haptic/tactile) art and design, hairdressing, beauty, fashion, advertising, visual media and communication. Toi-a-Ringa uses a range of tools, materials and technologies to shape creative outputs. Almost three in four people in this sector are women, and hairdressing is the largest of the occupations under Toi Mai's umbrella.



Toi Ora Recreation and cultural organisations

Activities, places and technologies that foster the wellbeing of New Zealand – social, physical and mental. This includes sport and recreation organisations, as well as cultural organisations that welcome visitors and share, or conserve, our natural environment and culture (parks, zoos, galleries, libraries, archives and museums). Toi Ora is the sector that provides places and facilities for New Zealanders and visitors to engage with activities for relaxation, education, research, conservation, wellbeing and human connection. Of all Toi Mai's sectors this has the greatest regional presence.

TUIA I TE HERE TANGATA ENGAGEMENT MODEL

Through the first half of (calendar year) 2022, Toi Mai focused heavily on making introductory engagements with industry leaders and businesses that haven't had much formal engagement with the VET system in the past. Through these initial engagements we have developed a tuia i te here tangata - engagement model to guide the kaupapa guiding our sectoral engagements in 2022/23.

Tuia i te here tangata will bring together a unified whole of Toi Mai response to the challenges faced by the vocational training and education system in Aotearoa, which can only be solved by engaging and working together. Partnering across networks in a cohesive, respectful and collaborative way will include embedding a te ao Māori cultural lens in our relationships to ensure the rights of Māori are protected where they are regarded as equal partners. This approach includes under-served ākonga, Pacific, tangata whaikaha, LGBTQIA+ and neurodiverse peoples.

Tuia i te here tangata will drive the engagement strategy to open doors to the CCRT industries, whānau, hapū and iwi; and where required, connect kaimahi across Toi Mai to support the sharing of information and help create solid, long-term relationships and partnerships. The model involves planning, leading and monitoring sector engagement activities across multiple stakeholder relationship channels to achieve a consistent and collective perspective on navigating a path for the CCRT industries which, identifies future skills and workforce needs, improves learning outcomes and contributes to their imminent success.



Toi Mai's actions reinforces our kaupapa that vocational education and training needs are being strongly advocated for through investment recommendations to TEC, and CCRT industries, hapū and iwi know that their voices are being heard which results in successful workforce outcomes.

Our Communications and Marketing Strategy will further support this mahi, and is based on the following four pou:

Mātauranga Māori

- Tangata partnerships
- Applying a te ao Māori lens
- Normalising te reo and tikanga

Aroha ki te tangata

- People-centered
- Advocacy for inclusion and diversity
- Collaboration
- Respect
- Hauora - health focus
- Waiora - wellbeing focus
- Co-design
- Meaningful storytelling

Whakawhirinaki

- Brand (development and building)
- Humility
- Stewardship
- Professional
- Ethics and consent

Whakahou

- Shaping narrative
- Being influencers and changemakers
- Profiling an inclusive and diverse workforce, to create safe environments for people to express their individuality and embracing different perspectives

Each pou is underpinned with honouring Te Tiriti o Waitangi-based partnerships.



NGĀ KAUPAPA WHAKAMĀUI I TE KOWHEORI-19 COVID-19 RESPONSE PROJECTS

In 2021/22, Toi Mai received funding for four TEC COVID-19 response projects to accelerate learning about key sectors and prioritise needs and work programmes post-pandemic.

Project	Funding received	Delivery due date
Baseline Data and Engagement (BED) Project	\$607,107	October 2022
Embracing Digital Transformation (EDT) Project	\$350,000	November 2022
CreaTech Leaky Pipeline Project	\$140,179	December 2022
Toi Pāho - Screen Workforce Capability and Development Plan	\$600,000	December 2022



1. Baseline Data and Engagement (BED) Project

This project is divided into two parts:

- a consultative co-design engagement plan to ensure that Toi Mai is engaging with and attending to the needs sectors that have been most affected (negatively and positively) by the pandemic; and
- a data gathering exercise around workforce demographics in Toi Mai's sectors to provide trusted, timely and accessible data that will help Toi Mai and stakeholders understand our industries and learners in the post-pandemic economy.

2. Embracing Digital Transformation (EDT) Project

While COVID-19 has been highly disruptive to comedy, Kapa Haka, Polyfest, dance instruction and personal training sectors, some practitioners have been able to pivot into digital offerings and find new audiences when face-to-face delivery was not possible. EDT is surveying practitioners in these sectors to discover good practice around online delivery and gather insights for how these sectors may or may not have been permanently changed with some kind of digital delivery continuing.

3. CreaTech Leaky Pipeline Project

CreaTech is an umbrella term that covers creative industries that are being transformed by information and communications technology (ICT) including music, screen production technology, games and animation. This expanding sector is challenged by skills shortages and demographic imbalances, particularly for women. With a focus on the music, screen and game tech areas, this research aims to identify potential 'leaks' in the educational pipeline, by developing a framework for analysing longitudinal enrolment data and qualitative engagements.

4. Toi Pāho - Screen Workforce Capability and Development Plan

This plan is a long overdue re-alignment between workforce capability and vocational education provision for the Toi Pāho - Screen sector (including film, television and interactive media such as gaming), with a focus on 'below the line' production and postproduction areas. This sector has been very resilient during the pandemic so is well poised to make the most of the post COVID-19 recovery. This project will deliver:

- A national 'below-the-line' sector workforce capability scan
- Advice to TEC about its longer-term investment in screen vocational education and training
- Advice to the Ministry of Business, Innovation and Employment (MBIE) to support its wider work in supporting the screen sector
- An action plan with a road map of recommendations, goals, action points and measures that will enable better alignment between the industry and workforce training through to 2032.



TE RAUTAKI WHAKAWHANAKE O TOI MAI WORKFORCE DEVELOPMENT PLAN

Toi Mai's first Workforce Development Plan (WDP) for the CCRT sectors articulates each sector's workforce requirements to meet their strategic ambitions, with a particular focus on the role of vocational education and training.

The WDP was based on the latest evidence and insights on the CCRT sectors, including:

1. The majority of the CCRT workforce works outside the CCRT industries (such as software developers in the Agritech and Fintech sectors) – see figure 1 to the right
2. COVID-19 has significantly impacted some sectors through border closures and cancellation of events while propelling the growth of other sectors, such as streaming services and online gaming
3. The creative and cultural sectors are highly skilled, gig-oriented, and entrepreneurial with over 30% of its workforce being self-employed
4. Low rates of physical activity costs New Zealand \$2.3 billion per year
5. The technology sector has a skills mismatch. There is a need to accelerate digital skills training and support is needed for more work-integrated learning opportunities.

Ngā whāinga whānui o Toi Mai

The WDP sets out a number of objectives which are all provisional pending consultation and future development of in-depth sectoral plans.

- Hei reo whai hua mō ahumahi o Toi Mai
- An effective voice for the CCRT sectors
- Ko te rautaki whakamāui mai i te KOWHEORI-19
- COVID-19 recovery
- Kia honoa paitia te mātauranga ahumahi ki ngā hiahia o te ahumahi, o te kaiwhakawhiwhi mahi hoki
- Vocational education meets industry/employer needs
- Kia poua te Tiriti o Waitangi ki roto o Toi Mai
- Embed Te Tiriti o Waitangi
- Kia whakapai ake te toronga kanorau puta noa i te aronga ahumahi o Toi Mai - Improved diversity across CCRT sectors
- Hei kōwhiringa ara umanga e kite pai ai - Clearer career pathways
- Ko tā te wawata kei ngā ahumahi o Toi Mai: Ko te toitūtanga ā-umanga - Creative, cultural and recreation sector objective: sustainable careers
- Ko te wawata o te ahumahi hangarau: Whakatupuranga - Technology sector objective: growth.

Hei whakakitenga mō Toi Mai ka muri

Over the next two years, Toi Mai will update these actions through a series of more detailed and targeted sector-specific WDPs.

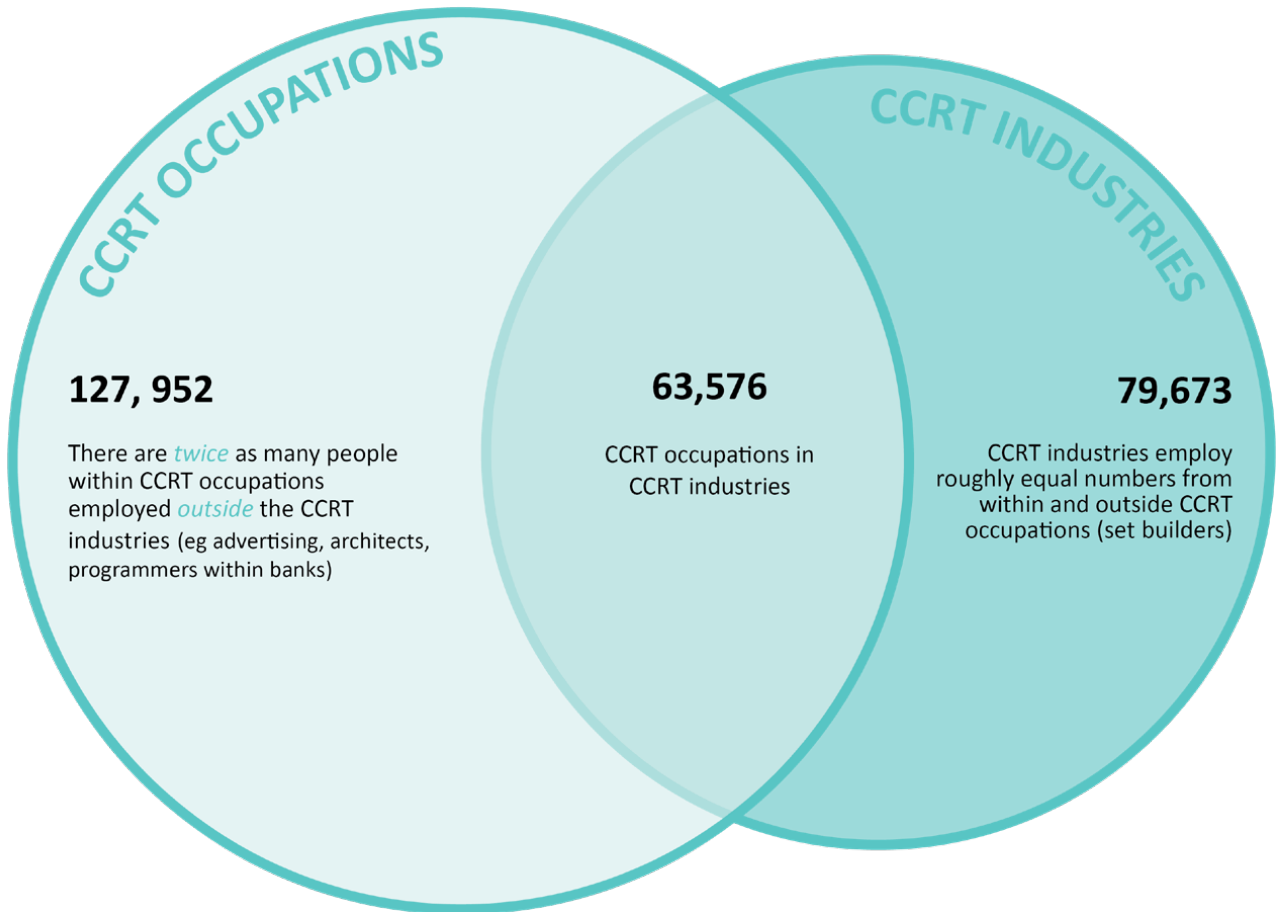


Figure 1 above, drawn from Infometrics data, shows that roughly twice as many people in Toi Mai’s designated occupations are employed outside its designated industries as in them. There are also as many people employed within our industries in non-Toi Mai occupations (e.g. builders working in set building for the screen sector). This makes Toi Mai different to other WDCs whose relevant occupations are predominantly within their industries. Toi Mai will take more of a cross-sectoral focus, as well as serving our specified industries.

NGĀ TOHU ME TE WHAKAŪ KOUNGA QUALIFICATIONS AND STANDARDS

Providing continuity in our core standard setting functions whilst exploring improvements and transformation has been an exciting journey for the qualifications and assurance team this year.

Quality Assurance Te whakaū i te kounga

Toi Mai is committed to ensuring quality and consistent assessment is happening across New Zealand. In our start-up year we have focused on building relationships with our schools, providers and industries; establishing systems; providing timely service and advice; and growing our internal capacity.

There are four key functions of our quality assurance team:

- Moderating assessment resources before they are used (Pre-assessment moderation)
- Moderating assessment samples after they have been used (post-assessment moderation)
- Supporting providers who want to use our standards with their consent to assess applications
- Endorsing provider programmes before NZQA programme approval.

In 2022-2023 we look forward to working with our providers and industries to develop a transformative quality assurance system that works for our industries and protects the integrity of our qualifications.

Ngā tohu me ngā paerewa

Toi Mai's Qualifications team has been focusing on developing collaborative, transformative and inclusive processes and approaches for qualification system product development to ensure we respond effectively to industry's needs and priorities.

Our approach will involve and value the input from employers, industry organisations, providers, schools, ākonga, and their communities. The team are committed to developing products that:

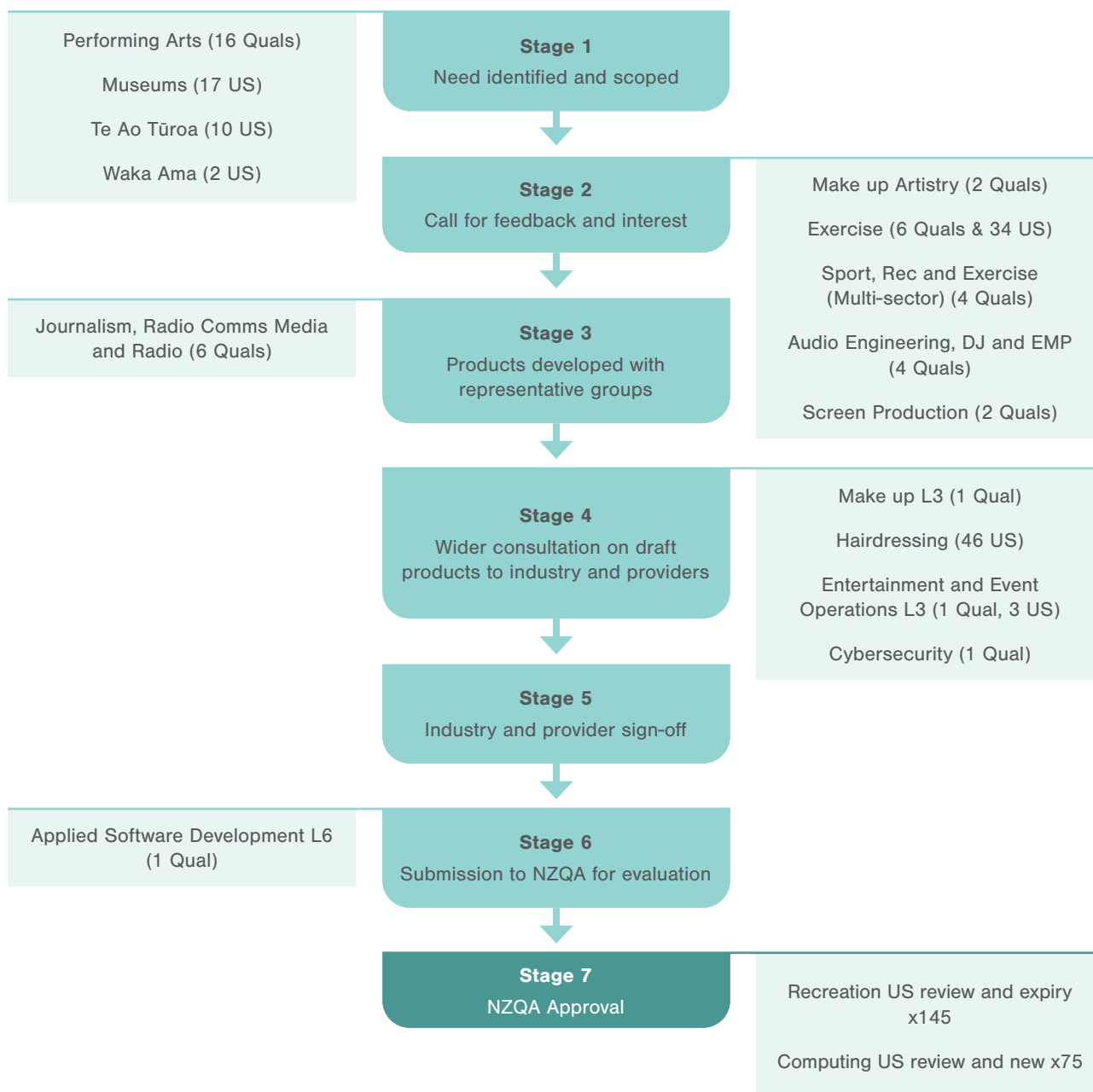
- Are built upon both tangata whenua and tangata tiriti world views
- Enable the practical application of Te Tiriti o Waitangi and spring from mātauranga Māori
- Are developed in collaboration with our sectors, providers and communities
- Meet the current and future workforce skill needs of learners, employers, industries and communities
- Prioritise Māori, Pasifika and Tangata Whaikaha needs, and provide opportunities for all ākonga to succeed
- Are accessible, relevant and meaningful to ākonga and industry
- Describe measurable learning outcomes within a coherent framework
- Are flexible, durable, portable and holistic
- Are easy to understand and use
- Encourage innovation and transformation in education design, delivery and assessment
- Meet NZQA's requirements for listing of qualifications and standards
- Recognise the capabilities required by our diverse and dynamic workforce.

Since October 2021, we have completed the review of 220 unit standards. This resulted in the expiry of 109 standards, the re-listing of 111 standards and the development of 28 new standards. We have also started the review of 112 more standards and 44 qualifications from a wide range of sectors.

Qualification and Unit Standards (US) Achievements from 4 October 21 – 30 June 22

	Reviewed	Expired	New	Total	In progress (review & new)
Standards	111	109	28	248	112
Qualifications	0	0	0	0	44

The following diagram shows the various stages our completed and current projects are at as of June 2022:







vain

Te Tari Kōwhiri
Internal Affairs

TE ARONGA HAERE AKE NEI

TE ARONGA HAERE AKE NEI WHAT'S NEXT

It is time to reframe the narrative about what matters to Aotearoa, and attract more infrastructural support for the creative, digital and active economies which, in addition to supporting economic growth and prosperity, provide so much more for this country including (in no particular order):

Protecting and ensuring transmission of language and knowledge from one generation to the next

Connecting us through shared experiences and a sense of community.

Supporting healing from trauma and illness

Reducing pressure on the health system and lead to better health outcomes

Providing the platform for dreams of a different and better future

Enabling us to live our lives more efficiently and with better information

Raising our self-worth and reflecting our identity as individuals, communities and as a nation

Producing weightless, green exports that reduce our environmental impact

All of these things matter.

Underpinning the RoVE reforms is transformation, which requires courage if we are to genuinely reshape a system that hasn't been enabling or empowering our sectors for many years.

Toi Mai wants to build sustainable frameworks so that people entering our industries, no matter at what age and stage, are supported with appropriate skills development as, when and where they need it. We want our sectors to thrive and be supported by a well-trained workforce. We want to support other industries to access the creative and technological skills they need for the future of work. For the 12 year olds of today, we want your vocational training and working options to be so much more rewarding than they are today. Within ten years we don't want those who the system has failed to be described as 'underserved' anymore.

We acknowledge the strength of an organisation is its people, and together with our industries-established and emergent-iwi, hapū, whānau and Māori businesses – we believe we can make quick progress delivering on our vision.

The Toi Mai 2021/22 Annual Report outlines many challenges, but in the same breath, it presents just as many opportunities, if not more for us to make a lasting impact on vocational education and training for the CCRT sectors.







NGĀ TUTUKITANGA O TE TAU KUA HORI NEI

STATEMENT OF SERVICE PERFORMANCE

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

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

Our success is dependent on the perception by industries and hapū and iwi Māori organisations. We have not conducted any satisfaction surveys during the establishment phase but have concentrated on initial sector engagement, establishing relationships and networks, recruiting effective teams, and developing workplans.

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

Our Statement of Service Performance for 2021/2022 is based on commitments made in our Establishment Plan as agreed by the Minister of Education. These reflect some of the requirements set out in:

- Toi Mai's Order in Council
- Letter of Expectation from Tertiary Education Commission (TEC)
- Funding Agreement with TEC
- Education and Training Act 2020 (Section 366 – 369)

Skills leadership

- Provide skills and workforce leadership for the specified industries including by identifying their current and future needs and advocating for those needs

2021/22 Targets:

Provide advice to the TEC at the appropriate time.

Publish our first Skills and Workforce Development Plan by July 2022

Actual Performance:

Initial investment advice to TEC (including advice on the strategic component of the Unified Funding System (UFS) and mix of provision) submitted to TEC 29 April 2022.

First Skills and Workforce Development Plan submitted to TEC 30 June 2022

Comments

Toi Mai's first overall Skills and Workforce Development Plan was an exploratory document which will be used to engage with industry representatives and gather feedback on our assessment of the overall challenges, our priorities and workplan in 2022/23. Due to the limited amount of data about our sectors and the resources (including time) available in our first nine months since establishment, this was a necessary first step.

- Advocate for industries and promote career opportunities with the aim of achieving a balance in the supply and demand for skilled kaimahi.

2021/22 Targets:

Start to provide input to improve the career services offered by the TEC and other organisations

Actual Performance:

Two Vocational Pathways Advisors (Te Pā Whakatupu) started work mid May 2022.

A Toi Mai “Top 20 careers” lists was gathered for submission to TEC to support it in developing resources and video content for its new Tahatū platform.

Comments

This function was delayed due to the mid-May start of Vocational Pathways Advisors who have responsibility for promoting careers opportunities. A highlight in June was the attendance by a Toi Mai team at Ko Māui Hangarau in Tāmaki Makaurau on 16 June 2022. This is a summit that aims to inspire rangatahi into pathways in tech, innovation and entrepreneurship.

- Undertake research to gather industry insights

2021/22 Targets:

Undertake research and analysis on current and future skills and workforce needs.

Actual Performance:

A new role of General Manager Strategy + Insights (Te Poururuku Rangai Taumata Tirotiro) was established in December 2021, with responsibility for Toi Mai’s research, policy and data gathering functions. By the end of June the Strategy and Insights team had 6 kaimahi with one role yet to be filled in July 2022.

Four research projects were applied for and funded under the TEC’s COVID-19 Recovery Fund, totalling \$1,697,286.

External consultants were engaged to deliver the four COVID-19 response research projects. These projects will deliver final reports during the October to December 2022 period. The Baseline Engagement and Data (BED) project produced an interim report which was submitted to the TEC on 17 June 2022 and early data and insights from that project informed the first Skills and Workforce Development Plan.

Comments

Complicating Toi Mai’s start-up has been New Zealand’s lack of comprehensive, regularly updated official datasets that measure skill shortages in Toi Mai’s sectors. Unlike more established industry sectors with former ITOs that collected industry data, Toi Mai does not have access to many Toi Mai industry-specific surveys. There are pockets of data captured in parts of our sectors (for example, in Games and NZ Tech) but there are still very large data gaps and benchmarking issues as not all the existing workforce surveys use the same methodology and assumptions. Toi Mai has spent its first nine months analysing data gaps, and determining how to access appropriate data that will inform future work.

Industry Engagement

- Building on strong connections with industry groups and other Workforce Development Councils demonstrating the involvement of industry in development of plans and ensuring industry qualifications and skills standards are relevant, readily accessible and support improved outcomes for learners (including Māori, Pacific learners and people with disabilities) and employers. Facilitate the voices of industries

2021/22 Targets:

Stakeholder identification, analysis and segmentation within 2 months of CE starting.

Developing and implementing future state engagement model by end of June 2022.

Actual Performance:

By the end of June 2022, the sector engagement team was fully staffed, with a General Manager Sector Engagement (Te Poururuku Rāngai Pārekareka) and eight relationship managers (Mata Herehere).

Early data and insights from the ongoing BED project has informed stakeholder identification, analysis and segmentation, and the development of Toi Mai's first engagement model (Tuia i te here tangata), which was approved by the Toi Mai Board on 20 July 2022 (just outside the period of this annual report).

At the end of June 2022, Toi Mai's engagements totalled around 400 individuals and groups including industry, providers, independent earners, key sector agencies, government departments, business owners, Māori, Iwi and Pacific industries and businesses, including around 100 engagements recorded with industry stakeholders to discuss Māori workforce needs.

Qualifications System Products

- Developing and setting standards, capstone assessments and qualifications

2021/22 Targets:

Plan our strategy / approach to develop and maintain these products early on in the Establishment Phase, taking into consideration

1. Priority areas for our industries
2. Overdue standards / qualifications

Actual Performance:

5-year Qualifications Development Plan developed and activated by April 2022.

Between October 2021 and 30 June 2022, Toi Mai completed the review of 220 unit standards. This resulted in the expiry of 109 unit standards, the relisting of 111 standards and development of 28 new unit standards. We also started the review of 112 more unit standards and 44 qualifications from a wide range of sectors.

Endorse Programmes and Moderation Activities

- Develop processes for endorsing programmes and moderating assessments
- Work collaboratively with providers to ensure education perspectives are appropriately considered as final design and development of qualifications and standards is determined.

2021/22 Targets:

Endorsement function:

Implement interim programme endorsement guidelines and work with NZQA and the other Ohu Mahi to design the full programme endorsement function from February 2022.

Moderation function:

Engage with our industries to understand where they wish to set their priorities, and develop our work plan accordingly.

Actual Performance:

Annual Moderation Plan developed, published and activated in January 2022.

Established new processes for Programme Endorsement function by 1 June 2022.

Quarterly Quality Assurance newsletters sent to all schools and providers to share information and communicate key messages and time-frames.

QA Achievements from 04/10/2021 to 30/06/2022:

Assessments post-assessment moderated	1278'
Assessments pre-assessment moderated	325
Consent to Assess applications processed	56
Programme support and endorsement applications processed	48
School and provider visits	18

Brokerage and Advisory Services

- Advisory and representative role including provision of brokerage, and advisory services to TEC.

2021/22 Targets:

No industry target in this area, as we need to establish relationships and understand need before we can provide this service.

Actual Performance:

Initial investment advice to TEC (including advice on the strategic component of the UFS and mix of provision) submitted to TEC 29 April 2022.

Collaboration

- Work Collaboratively with providers, other workforce development councils, NZQA and any other relevant regulatory body

2021/22 Targets:

Our WDC will engage and collaborate with other WDCs where relevant and appropriate.

WDCs are expected to share locations, which must support effective collaboration both internally between WDCs and externally with industry.

We will aim to have consistency with other WDCs when we develop our engagement approach with parties across the VET system, and what we will engage – where appropriate in a joined-up manner with these parties. This will not only ensure that WDCs engage at the same time and in the same manner, but also aims to obtain consistent outcomes for our WDCs and our industries.

Our engagement with the TEC will primarily occur through the TEC Partnership Managers.

Actual Performance:

Toi Mai Co-chairs met with other WDC Co-chairs regularly. Three Toi Mai board members were members of Te Kāhui Ahumahi. One board member was Chair of the Pacific Fono.

CE met with other WDC CEOs every fortnight to collaborate on a range of operational and strategic issues. CE had fortnightly meetings with TEC Partnership Manager.

33 Toi Mai kaimahi were based in shared offices in Te Whanganui-a-Tara; 6 in the Tāmaki Makaurau office and 5 worked remotely.

At 30 June 2022 the vast majority of RSLGs had invited Toi Mai to engage. Toi Mai regularly engaged with the MBIE RSLG secretariat.

Te Pūkenga engagement: Monthly meetings with GM Qualifications and Te Pūkenga Academic Development and Innovation team. Toi Mai kaimahi were engaged in six different programme unification working groups.

The CE had a one-one-one meeting with the CE Te Pūkenga on 12 May 2022, and other meetings with Te Pūkenga senior management alongside the Ohu Ahumahi CEs.

GM Qualifications (Te Poururuku Rāngai Ringa Tohu) and Poumatua were active members of NZQA-WDC Skill Standards and National Curricula Working Group.

GMs Quals from across the WDCs met 4x with Wendy Robinson from Universities NZ Committee for University Academic Programmes to discuss areas of common interest.

Strategy and Insights met regularly with MCH and MBIE staff on matters of common interest.

Comments

GMs Qualifications and Quality Assurance across Ohu Ahumahi met fortnightly. Other kaimahi participated in cross-Ohu Ahumahi communities of practice. These were productive hui that contributed to both consistency and innovation, and enabled kaimahi to discuss issues of common interest and agree on shared practice.

TEC Advisory Function

- Provide advice to TEC that will assist TEC to make decisions about sector strategies, inform guidance to Tertiary Education Organisations on how to shape their offering of learning and training and inform funding decisions for vocational education and contribute to TEC careers advice and information.

2021/22 Targets:

We will provide:

- ‘Overall investment advice’ by April 2022
- ‘Mix of training advice’ by June 2022

Actual Performance:

Initial investment advice to TEC (including advice on the strategic component of the UFS and mix of provision) submitted to TEC 29 April 2022.

First Skills and Workforce Development Plan submitted to TEC 30 June 2022.

Operating Model and Organisational Structure

- Establish operating organisation including the development of organisation systems, policy and procedures

2021/22 Targets:

Chief Executive, Executive Assistant and Poumātua/Manukura on board from September 2021; All General Managers on board from October 2021; All other staff: 30% on board from October 2021; 50% on board from January 2022; 80% on board from April 2022; 100% on board from July 2022.

Risk Register completed with appropriate response for mitigation.

The WDC has performed within its budget.

Final Operational Plan for 2022/23 funding submitted by 29 April 2022.

Up to date governance documents, including roles, responsibilities and accountabilities, delegations, and decision-making processes.

Chief Executive to act as director of Hāpaitia Ltd and provide governance and oversight of the entity.

Actual Performance:

Chief Executive (Te Tumu o Toi) and Poumatua commenced work on 15 November 2021. Four General Managers (Poururuku Rāngai) commenced work by mid-February 2022 (with one vacancy still to be filled in 2022/23). 44/46 FTE employed at 30 June 2022.

Final Operational Plan for 2022/23 funding submitted by 29 April 2022.

Risk register was reviewed monthly.

At 30 June 2022, Toi Mai ended 9 month operating period in surplus.

Toi Mai’s Governance Manual was in development but not complete at 30 June 2022.

Initial CE delegations approved on 17 November 2021 and updated on 22 June 2022.

CE replaced the Co-chair of Toi Mai as Director of Hāpaitia Board on 1 April 2022.





**HEI KITENGA
UTUNGA**



BDO Wellington Audit Limited

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TOI MAI WORKFORCE DEVELOPMENT COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

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

Opinion

We have audited:

- the financial statements of the Council on pages 60 to 85, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Council on pages 48 to 53.

In our opinion:

- the financial statements of the Council on pages 60 to 85:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the statement of service performance on pages 48 to 53:
 - presents fairly, in all material respects, the Council's service performance achievements as compared with the forecast outcomes included in the investment plan for the year ended 30 June 2022 and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 16 November 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



BDO Wellington Audit Limited

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

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

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

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

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

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

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

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

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

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

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



BDO Wellington Audit Limited

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Council's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of service performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 45 and page 88, 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.



BDO Wellington Audit Limited

Independence

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

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

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

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

STATEMENT OF RESPONSIBILITY

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

In the Board's opinion:

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

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

Signed by:



Rhonda Kite, ONZM

Co-Chair

16 November 2022



Victoria Spackman, ONZM

Co-Chair

16 November 2022



Dr Claire Robinson

Te Tumu o Toi

Chief Executive

16 November 2022

Statement of Comprehensive Revenue and Expense

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

All in \$000s	Note	Actual	Budget
Non-exchange revenue			
Government funding	2	7,436	7,096
Project grants funding		703	-
Total non-exchange revenue		8,139	7,096
Total revenue		8,139	7,096
Expenditure			
Employee expenses	3	2,602	2,694
Hāpaitia Limited - Shared Council services	3	927	685
Administration and other expenses	3	932	1,697
Total expenditure		4,461	5,076
Surplus/(Deficit) for the 9 months ended 30 June 2022		3,678	2,020
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense		3,678	2,020
Total comprehensive revenue and expense for the period attributable to:			
Toi Mai Workforce Development Council		3,678	2,020
Total		3,678	2,020

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

Statement of Financial Position

Toi Mai Workforce Development Council
as at 30 June 2022

All in \$000s	Note	Actual
Assets		
Current assets		
Cash and cash equivalents	4	5,021
Accounts receivable	5	13
Advances	5	456
Total current assets		5,490
Non-current assets		
Property, plant and equipment	6	16
Total non-current assets		16
Total assets		5,506
Liabilities		
Current liabilities		
Trade and other payables	8	593
Employee entitlements	9	210
Revenue received in advance	10	1,025
Total current liabilities		1,828
Total liabilities		1,828
Net assets		3,678
Equity		
Accumulated revenue and expense	12	328
Operating reserve	12	1,350
Capital reserve	12	900
Special initiatives reserve	12	1,100
Total equity attributable to Toi Mai Workforce Development Council		3,678

The accompanying notes form part of these financial statements.

Statement of Changes in Net Assets/Equity

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

All in \$000s	Note	Accumulated revenue and expense	Operating reserve	Capital reserve	Special initiatives reserve	Total net assets/ equity
Balance at 1 October 2021	12	-	-	-	-	-
Total comprehensive revenue and expense for the year		3,678				3,678
Transfers between reserves						
Operating reserve		(1,350)	1,350			
Capital reserve		(900)		900		
Special initiatives reserve		(1,100)			1,100	
Total Transactions with the owners of the company		(3,350)	1,350	900	1,100	-
Balance at 30 June 2022		328	1,350	900	1,100	3,678

The accompanying notes form part of these financial statements.

Statement of Cash flows

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

All in \$000s	Note	Actual
Operating activities		
Receipts from Government		9,164
Goods and services tax (net)		62
Payments to employees		(1,966)
Payments to suppliers		(2,222)
Net cash flows from operating activities		5,038
Investing activities		
Purchase of property, plant and equipment		(17)
Net cash flows from investing activities		(17)
Financing activities		
Net cash flows from financing activities		-
Net (decrease)/increase in cash and cash equivalents		5,021
Cash and cash equivalents at beginning of the period		-
Cash and cash equivalents at end of the period	4	5,021

The accompanying notes form part of these financial statements.

NOTE INDEX

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

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NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

1. STATEMENT OF ACCOUNTING POLICIES

Reporting entity

Toi Mai Workforce Development Council (Toi Mai) is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005. Toi Mai 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 Toi Mai is to ensure the vocational education system meets the Creative, Cultural, Recreation and Technology (CCRT) industries' needs and gives a stronger voice to Māori business and iwi development. Toi Mai will give their industries and employers greater leadership and influence across vocational education. Success for Toi Mai will mean employers - including Māori business owners - are confident that vocational education graduates are ready for work and that the future skills needs of their industry will be addressed by the vocational education system.

Basis of preparation

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

Reporting period

Toi Mai began operating on 4th October 2021 and therefore the reporting period for the financial statements is for the nine months from 4th October 2021 to 30th June 2022 and as such there is no comparative period.

Statement of compliance

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

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity Accounting Standards Reduced Disclosure Regime (PBE Standards RDR) ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for public sector entities.

For the purposes of complying with NZ GAAP, Toi Mai 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 Board members have elected to report in accordance with Tier 2 Public Sector PBE Accounting Standards RDR and in doing so have taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

Toi Mai has complied with its obligations under the Charities Act 2005.

These financial statements were authorised for issue by Toi Mai Board on 16 November 2022.

Presentation currency and rounding

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

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Budget figures

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

Early Adoption of Accounting Standards

Toi Mai has chosen to early adopt PBE IPSAS 41 *Financial Instruments*. This standard is effective for periods beginning on or after 1 January 2022 and establishes requirements for the recognition and measurement of financial instruments. Disclosures are provided in note 11 to the Financial Statements.

Use of judgements and estimates

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

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

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

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

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2022 include the following:

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

Goods and services tax

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

Income tax

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

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

2. REVENUE

Accounting Policy

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

Revenue from Exchange Transactions

Interest and dividends

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

Revenue from Non-Exchange Transactions

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

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

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

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

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

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

Government Funding

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

Grants

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

Other grants received

Stipulations that are 'conditions' specifically require the return of the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as a non-exchange revenue as and when the 'conditions' are satisfied. Stipulations that are 'restrictions' do not specifically require the return of the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

2. REVENUE (CONTINUED)

All in \$000s	Actual 2022
Government funding classified as non-exchange transactions	
Government funding classified as non-exchange transactions	7,436
Project grant funding classified as non-exchange transactions	703
Total Government funding	8,139
Total revenue	8,139
Revenue classification	
Non-exchange revenue	8,139
Total revenue	8,139

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

3. EXPENDITURE

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

All in \$000s	Note	Actual 2022
Employee benefits expenses		
Wages and salaries		2,145
Contractors		140
Councillors and board expenses	16	298
Other employee expenses		19
Total		2,602
Hāpaitia Limited Shared Council Services¹		927
Administration and other expenses		
Depreciation expenses		
Depreciation	6	1
Total		1
Consultancy and audit costs		
Audit expenses ²		38
Total		38
People and culture costs		
Other staff costs		20
Recruitment costs		2
Total		22
Subscriptions and memberships		2
Total		2
Office and other costs		
Travel and engagement		76
Communication and marketing		6
Project costs		702
General expenses		85
Total		869
Total administration and other expenses		932
Total Expenditure		4,461

1. Hāpaitia Limited 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

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

4. CASH AND CASH EQUIVALENTS

Accounting Policy

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

All in \$000s	Actual 2022
Bank deposits	5,021
Total cash and cash equivalents	5,021

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

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

5. ACCOUNT RECEIVABLES

Accounting Policy

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

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

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

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

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

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

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

Advances

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

All in \$000s	Actual 2022
Trade receivables from exchange transactions	13
Advances to Hāpaitia Limited	456
Total receivables	469

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

6. PROPERTY, PLANT AND EQUIPMENT

Accounting Policy

Property, plant and equipment consists of three asset classes: computer equipment, office equipment and office fit out.

All asset classes are measured at cost, less accumulated depreciation, and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Toi Mai and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition. Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Toi Mai and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred. Additions over \$2,000 in value are capitalised. Amounts under this are expensed.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

- Computer Equipment SL 3 years

Impairment

No assets have been impaired during the reporting period.

All in \$000s	Computer Equipment	Capital work in progress	Total
Cost or valuation			
Balance at 1 October 2021	-	-	-
Additions	17	-	17
Balance at 30 June 2022	17	-	17
Accumulated depreciation and impairment			
Balance at 1 October 2021	-	-	-
Depreciation	1	-	1
Balance at 30 June 2022	1	-	1
Net Book Value			
As at 1 October 2021	-	-	-
As at 30 June 2022	16	-	16

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

7. ASSOCIATES

Accounting Policy

Associates

An associate is an entity over which Toi Mai 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.

Toi Mai holds significance over the following entity, which is accounted for using the equity method:

Name	Voting rights & Ownership Interest
Hāpaitia Limited	16.67%

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

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

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

8. TRADE AND OTHER PAYABLES

Accounting Policy

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

All in \$000s	Actual 2022
Trade payables	473
Accruals	48
GST Payable	61
Other payables	11
Total	593

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

9. EMPLOYEE BENEFIT LIABILITIES

Accounting Policy

Short-term employee benefits

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

Long-term employee benefits

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

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

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

Defined contribution plans

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

All in \$000s	Actual 2022
Current	
Short-term employee benefits	210
Current portion of long-term employee benefits	-
	210
Non-current	
Non-current portion of long-term employee benefits	-
Total employee benefit liability	210

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

10. REVENUE RECEIVED IN ADVANCE

Accounting Policy

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

All in \$000s	Actual 2022
Revenue received in advance	
Project funding	1,025
Total	1,025
Current portion	1,025
Total revenue received in advance	1,025

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

11. FINANCIAL INSTRUMENTS

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

Toi Mai classifies financial assets and financial liabilities as amortised cost. Financial instruments are initially measured at fair value plus directly attributable transactions costs. Subsequent measurement is dependent on the classification of the financial instrument and is specifically detailed in the accounting policies provided in notes 5 and 8 and below.

i) Classification of financial instruments

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

	Note	Carrying amount (\$'000)		
		Financial Assets	Financial Liabilities	Total
		Amortised cost	Amortised cost	
Subsequently not measured at fair value				
Cash and cash equivalent (assets)	4	5,021	-	5,021
Receivables	5	469	-	469
Payables	8	-	(593)	(593)
		5,490	(593)	4,897

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

11. FINANCIAL INSTRUMENTS (CONTINUED)

ii) Amortised cost financial assets

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

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

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

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

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

iii) Amortised cost financial liabilities

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

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

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

12. EQUITY

Accounting Policy

Equity comprises accumulated revenue and expenses and reserves. Equity is represented by net assets. Toi Mai 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 Board. The prudent reserves policy provides guidelines for determining the appropriate level of capital, operating and other reserves for the Board to hold each year to maintain its financial health.

All in \$000s	Actual 2022
Equity	
Accumulated revenue and expenses	328
Reserves	
Operating reserve	1,350
Capital reserve	900
Special initiatives reserve	1,100
Total Reserves	3,350
Total Equity	3,678

All in \$000s	Actual 2022
Accumulated revenue and expenses	
At 4 October 2021	-
Surplus/(deficit) for the year before other comprehensive revenue and expenditure	3,678
Allocation to reserves	3,350
Balance as at 30 June 2022	328

The Operating reserve was established by the Board 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 Board for special initiatives or future operating deficits.

All in \$000s	Actual 2022
Operating Reserve	
At 4 October 2021	-
Allocation from accumulated revenue and expense	1,350
Balance as at 30 June 2022	1,350

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

12. EQUITY (CONTINUED)

The Capital Reserve was established by the Board 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 Board. The reserve would also be applied to cover the annual cost of leasing assets purchased by Hāpaitia Limited upon the establishment of the Workforce Development Councils and afterwards, leased to the Workforce Development Councils.

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

The Special Initiatives Reserve is a reserve established by the Board 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 Board.

All in \$000s	Actual 2022
Special Initiatives Reserve	
At 4 October 2021	-
Allocation from accumulated revenue and expense	1,100
Balance as at 30 June 2022	1,100

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

13. MAJOR BUDGET VARIATIONS

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

All in \$000s	Actual	Budget	Variance
Revenue variances			
Government funding	7,436	7,096	340
Project grants funding	703	-	703
Expenditure variances			
Employee expenses	2,602	2,694	(92)
Shared services	927	685	242
Administration and other expenses	932	1,697	(765)
Total comprehensive revenue and expense	3,678	2,020	1,658

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

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

14. OPERATING LEASES

Accounting Policy

Operating leases

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

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

Toi Mai has entered leasing arrangements with its associate Hāpaitia Limited for computer and office equipment as part of the Service contract between both parties (Note 16).

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

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

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

15. COMMITMENTS AND CONTINGENCIES

Accounting Policy

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

Commitments

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

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

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

Contingent Liabilities

The funding from the Tertiary Education Commission sourced from under the Workforce Development Council Fund ("Fund") has been assessed as being without conditions and recognised as revenue when received.

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

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

Capital Commitments

There are no capital commitments at reporting date.

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

16. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

Accounting Policy

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

- within a normal supplier or client/recipient relationship; and
- on terms and conditions no more or less favourable than those that are reasonable to expect that Toi Mai 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 normal terms and conditions for such transactions.

i) Key management personnel remuneration

Toi Mai classifies its key management personnel into one of two classes:

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

Members of the governing body are paid annual fees in accordance with the Cabinet Office Circular CO-19 Revised Fees Framework for members appointed to bodies in which the Crown has an interest, dated 29 January 2020. Senior executive officers are employed as employees of Toi Mai 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' (FTE's) for Senior executive officers in each class of key management personnel is presented to the right:

All in \$000s	Actual 2022
Key management personnel related party transactions	
Board members	
Number of Board members	0.26
Remuneration	247
Senior executive officers	
Full-time equivalent officers*	3.7
Remuneration	743
Total full-time equivalent members	11.7
Total key management personnel remuneration	990

* *Aliesha Staples resigned from the Board on 29 May 2022 and has not been included in the number of board members at 30 June 2022. Remuneration paid during the year has been included in the total remuneration paid to board members.*

* *There are 7 members of the executive leadership team considered to be key management personnel. These members were employed throughout the period 1 October 2021 to 30 June 2022.*

NOTES TO THE FINANCIAL STATEMENTS

Toi Mai Workforce Development Council
For the nine months ended 30 June 2022

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

ii) Other related parties

During the reporting period Toi Mai transacted with the following related parties:

Related Party	Goods/Services Provided	Transaction Value 2022 (\$'000)	Accounts Payable (000's)	Accounts Receivable (000's)
Hāpaitia Limited	Shared Corporate Services including Finance, IT, People & Culture, and Office Management)	927	280	13

17. COVID-19

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

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

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

Revenue	Receipt of Government Covid-19 recovery project funding.
Suppliers	The majority of suppliers are based in New Zealand, so the COVID-19 effect on supply was minimal.
Employees	The majority of staff were able to carry out their duties with minimal disruption to productivity.
Liquidity	Sufficient working capital reserves to meet day to day cash requirements have been held. COVID-19 has had limited effect on going concern status.

18. EVENTS AFTER REPORTING DATE

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





HEI KUPU ĀPITI

REMUNERATION - EMPLOYEE

The Board has employees, not including Councillors, who received total remuneration greater than \$100,000 for the 9 month period ending 30 June 2022.

The employee counts are shown in the table below:

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

Cessation Payments

There were no payments of compensation or other benefits paid or payable to persons who ceased to be members, committee members or employees during the 9 month period 4 October 2021 to 30 June 2022.



Workforce Development Council

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