

2024 ANNUAL REPORT



**TE
MAHI
AKO**

Te Tiriti, te mahi,
te tangata —

The Treaty, the work,
the people



Kaupapa

Why we exist

We are passionate about reducing disparities and championing a vibrant and equitable future for Aotearoa.

We believe that embracing Te Tiriti o Waitangi and ngā mahi ā te rēhia is not just integral to the identity of Aotearoa, it also enables transformative change.

They guide us to empower individuals with the capabilities to thrive and impact the world around them.

Our grounding

Our purpose is to enliven our Te Tiriti identity through ngā mahi ā te rēhia.

What we provide

We provide leadership, training, advice, and connection in Aotearoa – New Zealand’s cultural context.

Our vision

Everyone in our sectors is empowered with the skills to thrive.

Our mission

Weaving together work, learning, and skills to support learner and workforce success.

Our ambition

Be the preferred partner and provider of high-quality work-based learning.

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Our vision

Everyone in our sectors is empowered with the skills to thrive.

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Our ambition

Be the preferred partner and provider of high-quality work-based learning.

Who we are

Tika

What we do is right

We act with fairness and accountability, always striving for the best outcomes.

Pono

We are true to ourselves and others

Honesty and authenticity re at the core of our relationships and decicion making.

Aroha

We demonstrate care and respect

We foster a culture of inclusivity, support, and kindness in all we do.



Ko te Amorangi ki mua, ko te hapai o ki muri.
Te tuturutanga mahi pono o te Māori mana motuhake.
Kia hora te marino, kia papa pounamu te moana, kia
tere te kārohirohi.

Whāia te iti kahurangi ki te tūohu koe me he maunga
teitei. Ko tēnei te taumata, ko tēnei te tima hou mō
tātau ko, “Te Mahi Ako” kai mua I a tātau nāiane!
Kia mau ki te whakaaro nui o te kōrero nei,
“Ka kaha ake mā te tū ngātahi”

Nā tātou ngā kainga, nā tātou ngā tangata, nā tātou te
pūrongo ā-tau.

No reira rau rangatira mā, e mihi kau ana ki a koutou,
ki a tātau hoki.



Report from
the Chair

In 2024, Te Mahi Ako continued to show the strength of vocational learning that is grounded in our identity, purpose, and place. Our focus has remained steady: supporting the growth of individuals and industries through continually affirming high-quality work-based learning.

This year, was indeed a challenging one, with our commitment tested it was upheld. Amid a changing education system, Te Mahi Ako stood firm in its values and agile in its response; maintaining quality delivery, expanding access to learning, and lifting achievement for Māori, Pacific, disabled, and priority learners. These outcomes are not by chance. They are the result of hard work by kaimahi, assessors, partners, and employers who firmly believe in the potential of every learner.

As a Board, we’ve seen the weight of this work and we acknowledge those who have carried it. I wish to express our appreciation to the outgoing Board members: Steve Ruru, Robyn Cockburn, Stephanie Hadley, and Brandi Hudson. Each brought, expertise, a strong moral compass, and a genuine belief in the kaupapa of Te Mahi Ako. Their stewardship has helped build a powerful foundation for the journey ahead.

In preparation for this transition, and in line with the organisation’s constitution, the parent company Skills Active Aotearoa appointed two of its members, Stephen Gacsal and myself, to the Te Mahi Ako Board, in late 2024. Then with the remainder of the Board departing, further interim appointments were made; Kirsty Knowles and Hinemaui Rikirangi.

A formal review of the Board’s future governance requirements is currently underway, ahead of initiating any recruitment process.

As we navigate the change, our governance responsibilities remain clear: to hold steady to the values that define Te Mahi Ako, to ensure continuity of leadership, and to protect the integrity of our delivery. We are confident in the executive and in the team.

We have a belief in the strategy and we have confidence that the learners and the communities will continue to place their trust in us.

Te Mahi Ako was established for the delivery of more than qualifications, it exists to enhance and to grow its; connectivity; its capability and the confidence in its performance. This is the legacy we continue to build and the responsibility we are proud to carry forward.

A stylized, handwritten signature in black ink, consisting of a large, flowing 'B' and a smaller 'B'.

Nāku i runga i te mānawanui,
Butch Bradley
Chair, Te Mahi Ako Board

Chief executive's report



This year, our theme was not something we pinned to the wall; it was something we lived. Te Tiriti, te mahi, te tangata.

We saw it in our learner outcomes, in the stories of transformation across our sectors, and in the way our teams continued to show up for their communities, despite pressure, complexity, and change.

In 2024, we supported more than 6,000 enrolments, launched zero-fee scholarships, grew culturally grounded programmes like Ngā Taonga Tākaro, and maintained high credit achievement across priority learner groups. These results reflect the heart of vocational learning done well: accessible, relational, and built to serve real people in real roles.

But this year also tested us. A tighter funding environment and declining Full Time Equivalent Learners (FTEs) required tough decisions. We restructured, retired low-demand programmes, and reset key systems to refocus. Sector reform returned to the table, and the weight of transition was felt by kaimahi, governance, and our stakeholders. Through it all, we remained focused on the things that matter: people, quality, and kaupapa.

The operating deficit we recorded wasn't planned — but it was a risk we recognised early. Despite lower demand, we made the call to protect our people, uphold quality, invest in our sectors, and stand firm in our values, knowing the financial pressure that may follow. We protected equity, maintained full compliance, and doubled down on the things that matter. That resilience was no accident. We enter 2025 with greater clarity, stronger cultural foundations, and a sharper delivery focus. Our financial strategy is now centred on:

- Rebuilding learner volume through accessible, low-barrier programmes
- Investing in work-based and online delivery that meets modern needs
- Growing regional and sector partnerships that support co-investment
- Ensuring every qualification we offer delivers real-world value; for learners, employers, and Aotearoa.

We are staying fit for purpose, so we can keep delivering impact, now and into the future.

Our cultural leadership has deepened. Our programme design has become more adaptive. And our commitment to equity (not just in intent, but in outcome) is something we're proud of. We don't take that progress for granted. It only happens when identity is recognised, when barriers are removed, and when leadership is shared.

Looking ahead, we will keep shaping a model that works for our industries, for our āonga, and for the future of work in Aotearoa. We'll walk alongside learners, employers, assessors, and partners to create pathways that are fit for purpose. We're building a system that honours identity, supports success, and delivers with integrity.

To everyone who made this year possible: ngā mihi nui. The work is far from done, but the foundation is strong.

He pūtake te maunga, he anga whakamua te awa.
The mountain is the foundation, the river is the pathway forward.

A handwritten signature in black ink, appearing to read 'Maren'.

Ngā manaakitanga,
Maren Frerichs
Chief Executive, Skills Active Aotearoa Group

Honouring Te Tiriti,
empowering futures

The year in review

At Te Mahi Ako, our purpose is clear: to grow and support the capability of Aotearoa’s active recreation, sport, and leisure workforce through meaningful, on-job learning.

In our Rautaki Māori/Māori Strategy it states that, “Te Tiriti o Waitangi is the founding document of Aotearoa New Zealand that gives effect to the partnership between the government and iwi Māori. Skills Active and Te Mahi Ako are committed to upholding this partnership through a bicultural approach under the mana of kaitiakitanga.”

In 2024, our journey was guided more intentionally than ever by Te Tiriti o Waitangi — not only as a founding document of our nation, but as a living commitment to equity, partnership, and transformation.

This year’s annual report theme, “Te Tiriti, Te Mahi, Te Tangata – The Treaty, The Work, The People”, reflects our aspiration to embed the principles of Te Tiriti into every aspect of our mahi. From deepening our relationships with Māori partners, to increasing access to culturally grounded qualifications, and supporting ākonga and workplaces from every corner of the motu — we continue to evolve as a Treaty informed organisation.

As we share our milestones, impact stories, and strategic direction, we acknowledge that true progress comes from shared purpose. Te Tiriti o Waitangi, reminds that our role as a private training establishment is not only to educate, but to uplift. Not only to assess, but to empower. And not only to deliver qualifications, but to build pathways that honour every ākonga, every partner, and every community we serve.

Ko te ākonga te pūtake o te kaupapa – the learner is at the heart of everything we do!

“Poipoia te kākano kia puāwai.”
Nurture the seed and it will blossom.

Insights from our 2024 Strategic Environmental Impact Assessment

As a kaupapa-based organisation, we stay close to the people and sectors we serve — and pay close attention to the system around us. This snapshot reflects the key shifts informing our direction heading into 2025 and beyond.

- **System pressures**
- Ongoing reform and policy shifts
 - Tightened funding settings across Vocational Education and Training (VET)
 - Risk of misalignment between qualifications and employer needs
 - Pressure on pastoral care and teaching capacity.

Our response:
Clear sector positioning, strong Industry Skills Board (ISB) engagement, simplified and sustainable programme delivery.

- **Sector signals**
- Decline in part-time and volunteer roles (especially in recreation, events)
 - Demand for low-barrier, workplace-based learning
 - Skills gaps in frontline and supervisory roles
 - Loss of informal training pathways.

Our response:
Focused delivery in aquatics, fitness, and events; responsive workplace models and scalable design.

- **Equity and participation drivers**
- Persistent gaps in Māori, Pacific, disabled, and rural participation
 - Sector interest in kaupapa Māori and culturally safe training
 - Strong uptake of Tikanga and Ngā Taonga Tākaro programmes.

Our response:
Investment in mātauranga Māori delivery; learner-centred support; cross-sector provision that reflects community need.

- **Digital and data expectations**
- Rising demand for self-paced, online learning
 - Employer appetite for modular credentials and microlearning
 - Greater focus on real-time learner data and impact reporting.

Our response:
Platform upgrades in progress; modular resource development; continuous improvement in learner data systems.

Looking ahead:
These shifts are signals. By listening and adapting with purpose, we’re shaping a vocational system that stays close to people, practice, and place.

Mapping the shifts:
Signals shaping
our strategy

He toka tū moana, ara he
toa rongonui.

A rock standing in the sea is a
symbol of great strength and
steadfastness.

Navigating change,
holding purpose

In 2024, Skills Active and Te Mahi Ako navigated one of the most significant shifts in our history. A challenging economic environment, sector-wide changes, and evolving government priorities prompted a full organisational restructure — a necessary step to secure long-term sustainability and focus our resources where they matter most.

While difficult, these decisions were taken with care, transparency, and purpose. We restructured to protect our future, not to retreat from our mission. And through the transition, we remained grounded in the values that have shaped us for over 30 years.

Restructuring to realign, not retreat

As part of this process, we made the hard call to retire a number of valued qualifications. These included high-quality programmes such as the Assistant Outdoor Leadership Level 3, Entertainment and Event Technology Level 4, Snowsport Equipment Technician, and Avalanche Risk Management, alongside several exercise and fitness apprenticeships and specialist aquatics qualifications.

Many of these served small, passionate communities and highly specialised workforce needs. However, current government funding settings no longer support low-volume, high-value provision — particularly when employer subsidies and visa pathways have also contracted.

Despite this, our respect for these sectors remains unchanged. We continue to see their importance — not just in economic terms, but in their cultural, wellbeing, and regional value. We are actively seeking ways the Skills Active Group can support these industries through advisory input, strategic relationships, and future-fit programme development.

Transcending boundaries, upholding purpose

The success of our Tikanga programme is one example of how we are evolving our impact. It has reached ākonga across sport, education, care, and community — creating shared learning that transcends traditional sector lines. This is the kind of innovation we'll carry forward.

As we enter 2025, our newly structured team is focused and ready. We're delivering high-quality, high-impact qualifications that support learner outcomes, sector priorities, and system-

wide value. We're still here. Still delivering. Still holding fast to the mission that has shaped us — to support all people and workplaces with the skills and knowledge to thrive.

“While provision may contract, our purpose does not. We remain committed to the sectors we have served for over 30 years — and to the people within them.”

“Toitū te kupu, toitū te mana, toitū te whenua.”

Let the word be upheld, let the mana be upheld, let the land be upheld.

In 2024, Skills Active and Te Mahi Ako restructured to protect their purpose and future — staying focused on impact, equity, and education that lasts.

Our core 2025 offerings

We've streamlined our portfolio to focus on high-impact, high-participation qualifications that reflect our long-term commitments to learner success and sector value.

The following qualifications represent our core delivery across 2025:

Snowsport

- Alpine Resort Operations (Level 3)
- Patrol (Level 4 and 5)
- Mountain Facility Operations (Level 3)
- Snowsport Equipment (Levels 3 and 4)
- Snowschool Instruction (Levels 4 and 5).

Aquatics

- Pool Lifeguard (Level 3 and Limited Credit programme)
- Swim Teacher (Level 3)
- Senior Pool Lifeguard (Level 4 Apprenticeship)
- Specialised Swim Teacher (Level 4 Apprenticeship)
- Aquatic Water Treatment Systems (Level 4).

Exercise and fitness

- Exercise Foundations (Level 3)
- Pre-choreographed Group Exercise (Level 3)
- Freestyle Group Exercise (Level 4)
- Exercise (Level 4).

Outdoors

- Outdoor Experiences (Levels 3 and 4)
- Outdoor leadership (Level 4 – selected strands)
- Raft Guide (via Limited Credit Programme).

Sport and recreation

- Sport Coaching (Level 3)
- Cycle Skills Instruction (Level 4)
- Sport, Exercise & Leisure Operations (Level 3)
- Programme Delivery (Level 4).

Entertainment and events

- Entertainment & Event Operations (Level 3).

Mātauranga Māori

- Tikanga (Level 2 and Micro-credentials)
- Ngā Taonga Tākaro (Level 3).

These qualifications represent more than 80% of our recent delivery. They are supported by focused investment in quality, learner support, and sector collaboration.

The year in review










Quality assurance and compliance

Assessment and quality systems were actively strengthened in 2024, with proven assessor performance, improved moderation systems, and full NZQA and Toi Mai compliance.

	NZQA EER outcome	 Category 2 – Confident (first for Te Mahi Ako)
	NZQA Consistency reviews	 Sufficient across all five events
	Subcontracting agreements	 All approved (City Fitness, NZDF, Les Mills, etc)
	Internal post moderation	 358 assessors, 787 samples across 36 programmes
	Assessment quality	 96% acceptable or with changes
	QMS policy review	 All 30 policies reviewed

Education and equity outcomes (Te Mahi Ako)

Completion and equity outcomes remained strong, even as overall enrolments declined.

	Target	Result
 Credit achievement	70%	 Achieved
 Programme completion	70%	 Achieved
 Māori / Pasific / Disabled participation	15% / 5% / 5%	 Achieved
 Full Time Equivalent Learners (FTEL)	1,687	1,006
 Pastoral care (NZQA Code)	Compliance	 Achieved

The year in review

What this shows

2024 tested our adaptability — and confirmed our resilience. We focused where it mattered, supported our people, and upheld quality across a changing system. These results set a strong platform for recovery and realignment in 2025 and beyond.

Performance at a glance: 2024 summary

Organisational health

Staff sentiment held steady throughout restructure. Capability development and support remain key priorities in 2025.

	Target	Result
 Staff satisfaction (0–5 scale)	3.5	3.5
 Cultural and professional confidence	3.5	3.4

Strategic and system delivery

Key strategic deliverables were met or exceeded, strengthening out position in a changing VET environment.

 Programme approvals	 3 programmes and 3 micro-credentials
 Toi Mai assurance visit	 Best practice achieved
 Iwi, industry, organisational support	 30% co-investment target met
 TEC viability rating	 Maintained financial viability

The year in review

Financial snapshot

785
workplaces

The year in review

2024 performance reflects strong outcomes in education, quality, and system leadership — despite enrolment and financial pressure.

We had

2,571

new online offerings last year across

2,120

new enrolments.

1868

New Zealand certificates were awarded including funded and unfunded enrolments.

6282

Total enrolments in 2024 including funded and unfunded



Included in this 6282 are enrolments from these learner groups:



Māori: 1147



Pasifika: 355



Disabled: 319

Credits for all enrolments including unfunded enrolments in 2024

95,379



Credit completion (CC)

– this is an educational performance metric that TEC measures us on. It only includes funded learners/enrolments and is a percentage of achieved credit divided by expected credit

Overall CC = 73.5%



Māori CC: 73.7%



Pasifika CC: 75.3%



Disabled CC: 77.5%

Low Prior Achievement number is

2170

including both funded and unfunded enrolments

Assessor stats

SAMs:

53

Assessors:

491

New registered assessors:

47

Contract assessor:

66

Assessor training courses:

12

Our first EER:
A shared
outcome, a shared
commitment

Embedding
excellence

NZQA confirmed Te Mahi Ako as a Category 2 provider — recognising our strong cultural leadership, shared commitment to learner success, and clear path forward for continuous improvement.

In September 2024, we welcomed NZQA for our first External Evaluation and Review (EER) since becoming a registered Private Training Establishment. In March 2025, we were confirmed as a Category 2 provider — a result that reflects the collective effort of our learners, assessors, kaimahi, and workplaces across Aotearoa.

We are proud of this achievement. But more importantly, we are proud of what it stands for — the resilience of our sectors, the strength of our partnerships, and our shared commitment to vocational learning that is grounded in real work, real communities, and real values.

The EER recognised strengths across our organisation:

- Clear moderation systems and ethical, inclusive policies
- Robust use of data to guide planning and self-assessment
- Strong support and communication with learners
- Trusted, active relationships with industry and communities
- Parity of credit achievement for Māori and disabled ākonga.

The review also affirmed our commitment to Te Tiriti and mātauranga Māori. Our values — tika, pono, aroha — were acknowledged as being embedded in everyday practice. The roles of kaihautū and kaitohutōhu were highlighted as examples of cultural leadership guiding not just programmes, but organisational direction. Learners told NZQA that the experience of learning in culturally grounded programmes helped them grow in identity, as well as capability. Even through kaimahi changes, delivery to Māori communities was maintained.

At the same time, the EER surfaced areas where we need to grow. Completion rates need to lift, especially in the exercise sector. Pasifika learner achievement remains a key focus. We were encouraged to strengthen

programme-level self-assessment and review, and to ensure workload and support structures keep pace with our ambition. These are challenges we’ve already begun to address through structural changes, expanded learner support, and clearer evaluation processes.

There were no required actions — a strong signal of NZQA’s trust in our direction. But we don’t see this as the end of a process. It’s part of our wider journey to embed continuous improvement into business as usual, and to create the kind of learning environment where all ākonga can thrive.

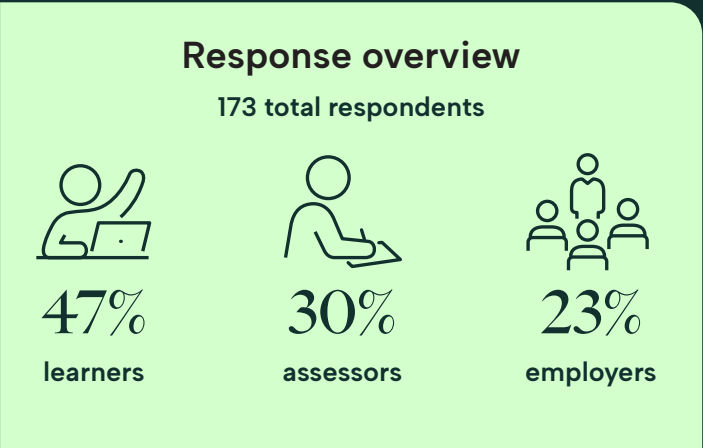
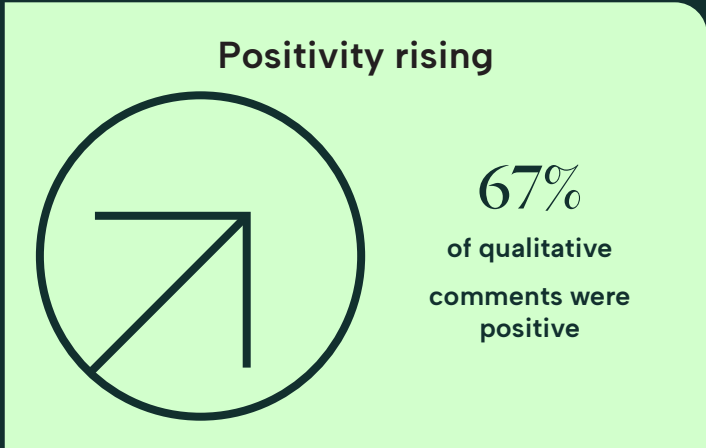
This was never just about compliance. It was about seeing ourselves through fresh eyes, honouring the people who make this work possible, and recommitting to the kaupapa that brought us here.

This wasn’t just about passing a review. It was about seeing ourselves clearly — and honouring the people who make this work matter.

Titiro whakamuri, kōkiri whakamua.

Look back and reflect, so you can move forward with purpose.

*Listening well,
responding
better: Customer
satisfaction*



In 2024, Te Mahi Ako partnered with AUT to design and launch a new, fit-for-purpose customer satisfaction survey. This new tool gives us a sharper view of how well we’re supporting our ākonga, assessors, and workplaces — and where we need to do better.

Embedding
excellence

*Insights from our 2024
Customer Satisfaction
Survey.*

The survey captured feedback from 173 respondents and was structured to generate both quantitative and qualitative insights. The findings confirm that support, communication, and responsiveness remain our greatest strengths — and our greatest responsibilities.

What’s working

- Support continues to shine. Respondents described Te Mahi Ako staff as responsive, empathetic, and present — particularly in rural areas where support can be harder to access
- Assessment quality is high. Assessment was the top-rated operational area, with learners praising clear feedback and assessor professionalism
- Positive feedback is rising. 67% of all comments were positive — up from 34% in 2023. While question structure changes may explain some of this shift, it signals growing confidence in the experience we provide.

Where we’re focusing

- Resource design and currency. Materials were generally viewed as high-quality, but some were flagged as outdated — especially in aquatics and exercise. Hard copy and online options remain important
- Portal navigation. Our online platform was described as “dated” and hard to navigate. We’re prioritising improvements in usability and layout
- Check-in balance. A small group of workplaces and learners felt overwhelmed by over-frequent contact. We’re reviewing how we tailor support to fit people’s context.

What matters most

- Statistical analysis showed that:
- Quality of service and perceived value are the strongest drivers of satisfaction, referrals, and future engagement
 - All three customer groups — learners, assessors, and employers — shared similar views, suggesting alignment in experience across the board.

What this tells us

Delivering real value is about being present, reliable, and respectful in every interaction. This survey confirms that when we show up well, learners thrive.

As we improve our systems and refine our support model in 2025, this feedback will guide us. It helps us stay accountable to the kaupapa, our people, and the promise of vocational learning that works in the real world.

He Waka Kotahi: Growing Our Internal Cultural Capability

Te Mahi Ako’s internal cultural capability journey is growing deep roots — supported by strong pou and a commitment to shared learning. He Waka Kotahi reflects this ongoing journey: a practical, values-led approach grounded in tika, pono, and aroha, enabling all kaimahi to build confidence in te ao Māori, deepen their service to others, and collectively uphold our shared responsibility for transformative change.

Embedding excellence

We knew this work had to be about transformation. So, we built a practical, relational, and values-driven approach, guided by our values of, tika, pono and aroha and underpinned by our guiding principles of kaitiakitanga, manaakitanga, wairuatanga, kotahitanga, and rangatiratanga. Across the year, our team took part in wero challenges, waiata practice, morning and individual team karakia, team learning sessions, guest speaker events, self-assessments, attendance at specific kaupapa Māori events, and structured reo and tikanga workshops. We created space, a safe space — and shared responsibility — to grow, reflect, and embed what we learned and continue to learn into how we work.

In 2024, Te Mahi Ako set a clear intention: to grow our people in ways that would deepen how we serve. That intention took shape through our second full year of implementing the Internal Cultural Capability Strategy — a living plan to support staff in building understanding and confidence in te ao Māori.

A team of Pou, a shared commitment

Central to this kaupapa is our Huataki Ako Māori team: a group of kaimahi who guide, support, and champion cultural capability across Te Mahi Ako. They drive both internal development and external relationships — shaping how we grow as an organisation and how we serve our ākonga, partners, and communities.

In 2025, our pou include:

- **Kaihautū** — Harataki Manihera
- **Kaitohutohu Tikanga Rua** — Chauntelle (Internal capability lead)
- **Kaitohutohu Hononga ā-Motu** — Ngāwai Johnston (National partnerships lead)

- **Pou Ārahi Mātauranga Māori** — Rie Morris (Education lead).

Together, they stand as cultural and strategic anchors — supporting both Māori and Tauīwi kaimahi in their learnings and growth, ensuring our organisation stays aligned with our values, principles and aspirations.

Ki te kotahi te kākabo, ka whati; ki te kāpuia, e kore e whati.

If a reed stands alone, it can be broken; if it is in a group, it cannot.

Walking the talk

Staff engagement with cultural learning increased across 2024. Our pulse survey showed a growing confidence in our bicultural practice and a strong appetite for more opportunities to learn together. We introduced self-assessment and goal-setting tools using the Te Whakatinanatanga framework — enabling kaimahi to track their growth and set goals in four key areas:

- Te Tiriti o Waitangi and Aotearoa history
- Kawa and tikanga
- Te reo Māori
- Kaupapa Māori worldviews

This framework has become part of how we reflect, plan, and perform — not just personally, but collectively. It recognises that capability is relational, and that growth happens best when supported, resourced, and recognised.

Looking ahead

In 2025, we will continue to embed the strategy, refine our support systems, and extend our reach. That includes deeper partnerships, stronger induction tools, and increased support for kaimahi who whakapapa Māori — ensuring their experiences and aspirations are nurtured as part of our journey.

Cultural capability is not a destination. It is a commitment. One we renew daily, in service of a better future for our learners, our organisation, and the communities we walk alongside.

When our kaimahi are confident, we do better for the people.

Ehara taku toa i te toa takitahi, engari he toa takitini.

My strength is not the strength of one, but the strength of many.

Exceeding parity
— and building
what comes next

Embedding excellence

It shows what’s possible when identity is centred, when barriers are named and removed, and when cultural leadership shapes how we deliver, support, and assess. It is the result of many hands and long commitment — by kaimahi, assessors, workplaces, and the communities we serve.

But this is not the final milestone. It is the beginning of a deeper journey — a journey to embed what works, to challenge what doesn’t, and build a system where equity is not the exception, but the norm. A system where cultural intelligence, whakawhanaungatanga, and ākonga wellbeing are essential for achievement.

Our Māori and Pasifika strategies

In 2024, Māori and Pasifika learners enrolled with Te Mahi Ako achieved at higher rates than non-Māori.

This result — the first time we’ve exceeded parity — is both a celebration and a responsibility.

Our revised Māori Strategy builds on the foundation created with our Māori shareholders over a decade ago. In 2024, it was refreshed with guidance from board members, staff, and cultural leaders. It reaffirms Te Tiriti o Waitangi as a living document, and it outlines our pathway to:

- Lift Māori learner participation and achievement, especially in Level 4 and above qualifications.
- Strengthen kaupapa Māori learning pathways and mātauranga Māori delivery models.
- Support Māori-led success — where Māori define success, shape delivery, and uphold tikanga in every part of the learning journey.

This is where Māori success is Māori-defined, and tikanga is applied and upheld in all we do.

Our Pasifika Strategy was developed with the support of the Ministry for Pacific Peoples and reflects the voices of Pacific researchers, leaders, and community advisors. Grounded in Kapasa, Yavu, and Galulue Fa’atasi, it recognises that Pasifika learners thrive through identity, whānau connection, mentoring, and relational support.

- The strategy outlines key areas for change, including:
- Embedding Pacific knowledge, values, and relational approaches in teaching, assessment, and learner support
 - Growing Pacific staff leadership and capability within Te Mahi Ako and across our networks
 - Supporting systems and environments that prioritise connection, care, and community — where every Pasifika learner feels they belong and can succeed.

The strategy gives us a framework — and a responsibility — to create systems that serve Pacific ākonga with warmth, care, and strength.

The commitment to equity, restoration and inclusion for our Pasifika fanau will carry through in our Pasifika strategy-grounded in the collective wairua of all. Both strategies are now moving into implementation. The goal isn’t just new documents — it’s transformation. In policies, in resources, in staff capability, and in outcomes. And while there is still work ahead, we have already seen what can happen when kaupapa and tikanga leads us.

Māori and Pacific leaders and staff within Te Mahi Ako have helped shape these strategies and they have enabled us to shift forward in a meaningful way. The strategies lay the foundations, but the legacy will be in how we honour and uphold these!

As our Māori stakeholders reminded us:

It’s not about representation. It’s about restoration.

Ehara i te kanohi kitea noa iho, engari ko te whakaboki mai i te mana kua ngaro.

It’s not just about being seen — it’s about reclaiming what has been lost.

That restoration is already underway — and it’s working.

Māori and Pasifika learners exceeded achievement parity in 2024. Te Mahi Ako’s strategies reflect not just commitment – but change, transformation in action – grounded in kaupapa Māori and Pacific frameworks, led by cultural expertise, and focused on restoration.

Our partners

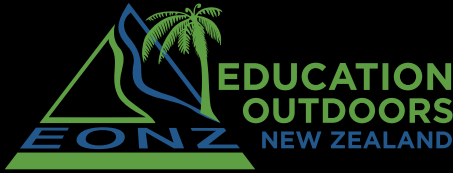
Our partnerships mean that we can provide the best business and learning outcomes for the people we work with. We have strong relationships with government bodies, national organisations, communities and employers.



Recreation Aotearoa is the voice of recreation in Aotearoa New Zealand, representing professionals working in the parks and open spaces, community recreation, outdoors, aquatics, and facility-based recreation sectors.



ETNZ is the national body representing technicians, craftspeople and designers in the entertainment, theatre and event industry. ETNZ serves as a central point where members can access information and resources on entertainment technology, health and safety issues, service providers and personnel. It also identifies industry training needs and supports interested parties with targeted professional development.



EONZ is the national professional organisation supporting education outside the classroom and education outdoors. EONZ believes all young people in Aotearoa New Zealand should have quality EOTC and outdoor learning experiences, facilitated by competent and capable educators.



Exercise New Zealand is the national peak body for exercise, and works closely with its partner organisation, the Register of Exercise professionals. Its mission is to proactively support a sustainable exercise and fitness industry in New Zealand by growing participation in structured exercise through advocacy, information, and industry standards.



The Event Venues Association New Zealand is the professional industry association representing venues throughout New Zealand. Its mission is to add value to the entertainment venues industry through sustainability, development and engagement.



Swimming NZ is the national sports organisation for competitive pool and open water swimming in New Zealand. Its mission is to grow and strengthen swimming by providing services to the members of Swimming New Zealand, supporters and the general public.



Sport New Zealand's purpose is to contribute to the wellbeing of everybody in Aotearoa New Zealand by leading an enriching and inspiring play, active recreation and sport system. Its vision is simple: Every Body Active.

Katifit: A local gym growing futures, one learner at a time

“This isn’t my gym. This is our gym. You know, this is our community.”

Stories of impact



In a small town on the Kaimai Ranges, Jenna McCready is leading something remarkable. As the owner of Katifit, she’s created a space where learning, fitness, and whānau all come together — and where capability grows through everyday work.

Jenna’s journey began over a decade ago when she completed her personal training qualification through Skills Active while working at Katifit. She’s now the owner-operator, and her gym continues to be a training ground for others. “I love how you can do all the study at your own pace,” she says, “but in the workplace so you’re getting that industry experience. And also dealing one-on-one with our customers and our members to understand the diverse people that eventually you work with.”

She currently has six staff completing qualifications with Te Mahi Ako and says many more have done the same over the years — too many to count.

Jenna sees Katifit as an ideal setting for work-based learning. “It’s a good place for students to come in and learn because there’s such a social culture in the gym, where you get that real personal feel with members.” It’s also a family business. “I’ve even got my 16-year-old daughter doing her Level 3 in fitness,” she says. “It’s actually quite neat to see. I’m getting a little bit of the insight more of what the Level 3 covers as well as the Level 4, so that’s pretty cool.” Her husband, an engineer by trade, helps with maintenance and creative solutions: “We’ve managed to be able to operate a pretty good business, being able to grow without having to get contractors in to do a lot of that.”

*“He waka eke noa.”
A canoe which we are all in,
with no exception.*

The wider community backs them too. “The beauty of having a small-town community gym is that all these people that work in different professions, somehow, they want to help me, you know? I’ve got all this advice coming to me and I’ve got all these people that are so passionate about my business that I can lean on for advice.”

More than just a fitness space, Jenna sees the gym as a shared platform for growth. “My members, they’re like, can you do this? Or this? And I say, look, this isn’t my gym. This is our gym. You know, this is our community.”

Her story reflects the kaupapa that underpins the mahi of Te Mahi Ako: that learning can be grounded in real work, supported by whānau and community, and deeply rooted in place.

“Micayla brought focus and consistency to her learning — completing her apprenticeship ahead of schedule and stepping straight into leadership.”

Micayla Waters: Fast-tracking her future in aquatics

Micayla Waters completed her lifeguard apprenticeship early — and now leads as duty manager at Te Rauparaha Arena Pools.

Micayla Waters didn’t wait around to make her mark. After enrolling in the New Zealand Apprenticeship in Senior Pool Lifeguard (Level 4), she completed the two-year programme ahead of schedule — balancing her training with on-job responsibilities at Te Rauparaha Arena Pools in Wellington.

From day one, Micayla brought focus and consistency to her learning. She worked closely with her Te Mahi Ako assessor to stay on track, reaching out when she needed support and making the most of each assessment opportunity.

That momentum paid off. After completing her apprenticeship, Micayla was quickly promoted to duty manager — a role that reflects both her leadership capability and the depth of knowledge gained through the qualification.

She began her journey as a frontline lifeguard, but now helps lead operations in one of the region’s busiest aquatic centres — demonstrating the value of supported learning pathways for young professionals in the sector.

Micayla’s experience also speaks to what effective work-based learning can unlock: faster progression, stronger workplace confidence, and a clearer sense of what’s possible.

Stories of impact

Whaia te iti kaburangi ki te tūohu koe, me he maunga teitei.

Seek the treasure you value most dearly; if you bow your head, let it be to a lofty mountain.



Coaching a future: 73 Rangatahi step into sport leadership

In 2024, Te Mahi Ako backed 73 rangatahi from across Aotearoa to become qualified sport coaches — through fully funded scholarships designed to support learning, leadership, and access to NCEA achievement. The Youth Coaching Scholarships initiative set out to grow the next generation of coaches and role models — and ended the year with tangible momentum, strong learner engagement, and a renewed sense of what vocational learning can be when it’s grounded in identity and aspiration.

Scholarship recipients, aged 16–22, represented 42 sporting codes across 10 regions — from Canterbury and Nelson to Waikato, Taranaki, and the Far South. Nearly half identified as Māori, Pasifika, disabled, or gender-diverse, reflecting the programme’s focus on removing barriers and creating access for young people who are often under-represented in formal training.

“Coaching helped me build confidence and take responsibility. It was cool being treated like someone with potential — not just a learner.”

For many, this was their first formal qualification and their first experience of learning in a space that recognised both their cultural identity and their practical contribution to community sport. Coaches were supported through a combination of online mentoring, club-based practice, and tailored academic support, with an emphasis on flexibility, wellbeing, and peer connection.

Coaching as a pathway — and a platform

The Level 3 qualification wasn’t just about technical skills. Through interactive workshops, one-on-one check-ins, and tuakana-teina-style mentoring, ākonga built capabilities that extended far beyond the field: critical thinking, reflection, planning, and personal accountability.

All ākonga took part in a national induction, and most completed at least one assessment by the end of the year. Many clubs worked closely with Te Mahi Ako staff to support their young coaches, and 52 new relationship agreements were signed during the programme.

The scholarship also aligned with wider efforts to enhance Māori and Pasifika learner success. A parallel series of learner support forums provided regular wellbeing checks, individual learning plans, and culturally responsive mentorship — reinforcing confidence and building stronger learner engagement.

“It felt good to be around people who understood me, especially the facilitators. I didn’t feel like I had to explain where I was coming from.”

By year-end, the programme had not only created clear learning outcomes but also helped ākonga feel seen, supported, and connected to their communities in new ways.

A proven kaupapa — with more to come

Following the success of the 2024 cohort, a second intake ran in early 2025 — expanding reach into new communities and refining the delivery approach to strengthen enrolment, engagement, and support. Early indicators point to continued momentum, with strong interest from regional sports trusts and clubs across the motu.

What began as a pilot is now a permanent pathway — one that shows how targeted investment, kaupapa Māori informed design, and practical learning can open up leadership and employment opportunities for rangatahi.

“We saw what can happen when you meet young people where they are — with no fees, good support, and a clear belief in their potential.”

The Youth Coaching Scholarship now stands as a model for accessible, equity-led vocational learning — built on trust, collaboration, and the belief that every young person deserves the chance to grow through sport.



Stories of impact

Although small, it is precious like greenstone. Support, and a clear belief in their potential.

Abakoa be iti, be pounamu.

Belonging on the mountain: Noelani Ritchie’s lift to learning

Noelani Ritchie is building confidence and capability through snow-based learning — proving that inclusive, supported education opens real pathways.

Stories of impact

*Ko au te maunga,
ko te maunga ko au.*

*I am the mountain,
and the mountain is me.*

For Noelani Ritchie, the snow has become more than a workplace — it’s a space where she’s built confidence, purpose, and community. In 2024, Noelani continued her work as a lift operator at Mt Hutt while advancing her qualification journey, proving that being Deaf doesn’t limit your ability to thrive — especially when learning is supported, inclusive, and grounded in identity.

Her journey began six years earlier as a first-time skier. Those early days were challenging — her cochlear implant struggled under heavy gear, and communication on the slopes felt isolating. But over time, Noelani found her place on the mountain. She credits the team at Mt Hutt, including media coordinator Richie, for helping her feel connected and supported.

“I feel more connection, confidence, and more belonging to this mountain,” Noelani says.

Respect for Deaf culture has been a cornerstone of that support. When Noelani suggested adding captions to Mt Hutt’s social media videos, the team responded. “It’s worked so well... it just makes me happy.” Since becoming an ambassador in 2021, Noelani has continued to raise awareness and guide her crew in accessible practices. “I help be a Facebook promotor, helping people be aware of Deaf culture... reminding them about captions.”

She brings the same energy to her second role on the mountain. “I love when I work on chairlift. I love watching people getting on the chair and going safely, seeing all the people and children with happy smiles. And I love digging snow. When it’s new snow, I dig as much as I can.”



Making learning work — on her terms

For Noelani, gaining NCEA Level 3 was a major milestone. Her high school experience had been shaped by limited access to classroom support. “There aren’t enough teacher aides,” she explains. “In Deaf class, you don’t do a lot of credits... and I always wanted to pass my classes.” Work-based learning helped close that gap. At Mt Hutt, she’s been supported by her regional learning advisor, Faye Barrand, and her team — who help her unpack English-language assessments in a way that works for her.

“That’s why I love coming here,” she says. “It’s not stressful like in school. And I’ve got lots of good friends here.”

As a first-language NZSL user, Noelani continues to navigate learning barriers that others might not see. But with the right tools and people around her, she’s made it work — and created a pathway that’s distinctly her own. Looking ahead, she’s considering training in snow sports instruction, with hopes of teaching other Deaf learners how to ski. “And maybe look at adaptive snowsports at a higher level,” she adds. International aspirations are also on the horizon: “If I want to go to Canada, those skills might help me — or Japan!”

For now, she’s happy on the lifts — growing her skills, giving back to others, and showing what belonging on the mountain can look like.

Pathways that belong: Ngā Taonga Tākaro in 2024

Ngā Taonga Tākaro

created culturally grounded pathways for rangatahi Māori in 2024

In 2024, Ngā Taonga Tākaro became one of the most significant expressions of what learning can look like when shaped by Māori communities, for Māori learners. It created powerful, place-based pathways that strengthened identity, built whanaungatanga, and reconnected ākonga with mātauranga Māori.

Supported by a \$500,000 TEC grant, the pilot allowed Te Mahi Ako to grow its capability as a provider working in partnership with iwi, hapū, kura, and marae. Through this kaupapa, we reached communities that had not previously engaged with us — and opened doors for rangatahi who had not seen themselves reflected in traditional education settings.

The response was extraordinary. Before the pilot, enrolments in the qualification were limited — just 10 in 2022 and four more by late 2023. Since the pilot launched, 68 new ākonga enrolled, bringing the total to 78 active learners by the end of 2024. It was the strongest uptake we had ever seen for the qualification — and more wānanga were still to come.

“When education is shaped in a way that aligns with Māori ways of learning, engaging, and moving — rangatahi naturally gravitate toward it.”

Alongside the growth in enrolments, strong new partnerships were formed across Aotearoa. Ngāti Rehua Ngātiwai, Ngāti Toa, Ngāti Mutunga, Ngāti Raukawa, Ngāti Kapu, and Ngāi Tahu whānui (through Te Rūnanga o Waihōpai) played a key role in delivering or hosting the programme. We also entered into new relationship agreements with iwi and hapū, setting a foundation for deeper, place-based learning partnerships going forward.

Collaborations with kaupapa Māori organisations also helped extend the kaupapa into new spaces. Notably, Hawaiki Kura — an organisation dedicated to rangatahi and wāhine Māori — integrated tākaro into their wānanga series Hawaiki Tū and Hine Te Waiora, enabling learners to build cultural connection, confidence, and credits within an affirming Māori environment.

*Ko te manu e kai ana i te miro, nōna te ngabere;
ko te manu e kai ana i te mātauranga, nōna te ao.*

*The bird that feeds on the miro berry owns the forest;
the bird that feeds on knowledge owns the world.*



A shift in how and where learning happens

The wānanga format proved to be a key success factor. Rangatahi came together in kura, marae, and whānau-centred spaces — places where they could connect, move, and learn in ways that felt natural. Across multiple pilot sites, the 2.5 to 3-day structure created space for deeper reflection, shared experience, and practical application.

The kaupapa also proved to be a culturally safe and inclusive space. Of all learners enrolled in 2024, only nine identified as European-only. For many Māori ākonga, Ngā Taonga Tākaro was not just a course — it was a turning point. Some re-engaged with education after time away. Others found a reason to stay in school. All were able to see themselves in their learning journey.

The year concluded with our first Ngā Taonga Tākaro graduation, held alongside a wānanga hosted by a hapū

now planning a second cohort. Further graduation ceremonies are scheduled for Whakatū, Ōtaki and Waihōpai in 2025, designed to honour ākonga achievement and the communities that supported their success.

Growing reach, growing recognition

This kaupapa also gained recognition across the wider education and recreation sectors. It was profiled at a national Recreation Aotearoa capability session, where interest in Māori-led learning and culturally grounded education continues to grow.

Everywhere it was delivered, Ngā Taonga Tākaro created momentum. It reaffirmed that Māori-designed and Māori-delivered programmes not only work — they lead. When ākonga can engage in ways that reflect who they are and where they come from, success follows. Connection deepens. Pathways open.

*“When education is shaped in a way that aligns
with Māori ways of learning, engaging, and moving —
rangatahi naturally gravitate toward it.”*



Finding strength in service: John Mainu'u's apprenticeship journey

When John Mainu'u began his apprenticeship during the height of the COVID-19 pandemic, he set himself a personal challenge: to "get comfortable being uncomfortable." That decision marked the start of a journey defined by service, growth, and unwavering purpose.

Stories of impact

*Nāu i whatu te kākabu,
he tāniko tāku.*

*You wore the cloak,
I will add the border.*

For John, being active isn't just a passion — it's a way to uplift others. Whether he's leading step classes, running small group sessions at Be Suite, or instructing at Les Mills, his focus is clear: to help his Pasifika whānau live healthier, more active lives, and to be a strong role model for his own family.

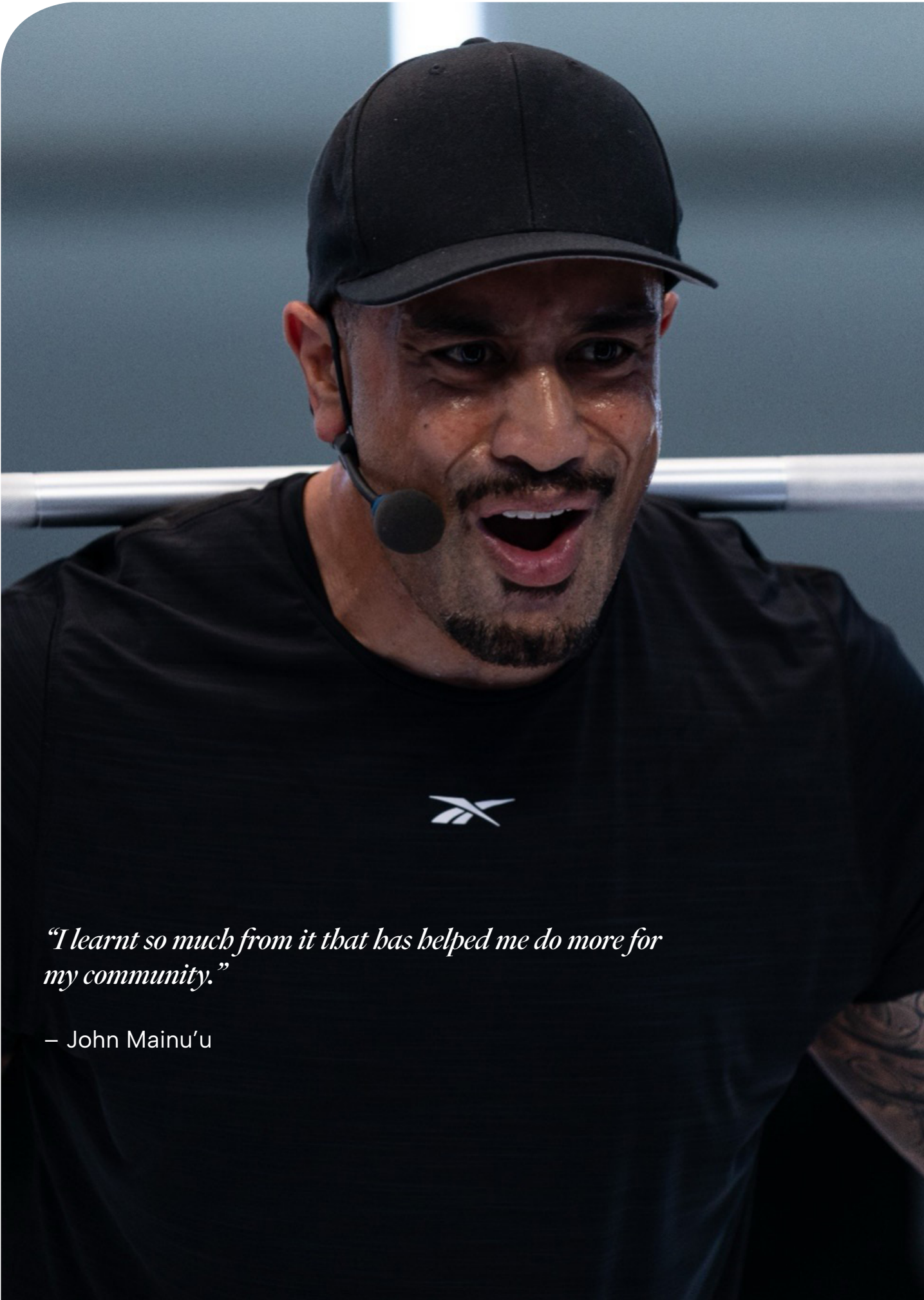
"I love to be active," John says. "It's already something I do for myself and I have knowledge about it from years in the fitness industry, and it genuinely makes me feel positive and happy when I see others reach their goals or personal bests."

That mindset shaped how John approached his apprenticeship. Mentorship played a key role. One-on-one guidance from his manager helped him create a pathway that was both flexible and grounded in experience. "I soaked in what things worked well for her in the past and what didn't — so I could learn from mistakes she had made or try to avoid them."

He also learned how to adapt to others. Tailoring training to suit different client needs has become second nature — particularly for those juggling work, sport, whānau, or church commitments. "If I'm more flexible for them, it sets them up for success and means fewer cancellations in the long run."

Now a finalist for Apprentice of the Year, John reflects on the wider impact of his learning. "I learnt so much from it that has helped me do more for my community."

Wherever his career takes him next, one thing is certain: John's vision remains steady. "To inspire and educate others in leading a healthy and active lifestyle."



"I learnt so much from it that has helped me do more for my community."

– John Mainu'u

Turning up the volume on learning: Vidcom’s apprentice-led podcast

When Khiry Hewitt completed his Entertainment and Event Technology apprenticeship at Vidcom, he wanted to give future ākonga something he hadn’t had himself — a way to learn about the business from the inside out.

Stories of impact

Nā tō rourou, nā taku rourou ka ora ai te iwi.

With your basket and my basket, the people will thrive.

In 2024, that idea became a reality through VidPod, an apprentice-created podcast series filmed in-house at Vidcom’s Wellington studio. What began as a creative solution to a resource gap is now a growing platform — one that builds skills, supports professional growth, and brings learners together through real-world production experience.

“We came up with the idea of VidPod,” Khiry says, “an informative, light-hearted video series that apprentices could watch to gain an insight into what other people within the business are doing.” While many online resources existed for ākonga, they didn’t reflect the specifics of Vidcom’s work — supporting high-end corporate and virtual events, producing livestreamed content, and managing studio-based production in real time. The podcast offered a chance to make something tailored, useful, and home-grown.

Built by apprentices, for apprentices
With access to Vidcom’s in-house studio, current apprentice Connor Baker took up the challenge. He supported the recording of nearly ten episodes during the year — helping with camera setup, audio, and studio operations.

“This hands-on experience in a studio environment,” says Khiry, “is such a great learning opportunity. It’s relaxed, low pressure, and gives our apprentices a chance to make mistakes and have some creative license on the resources they utilise.”

The podcast format also resonates with how people consume information today — offering bite-sized, visually engaging content that supports learning across roles. While designed for apprentices, VidPod has been used by staff across the business, including executive leaders.



“It aligned with our core values such as manaakitanga,” Khiry says, “and became another example of how we strive to live those values every day.”

By the end of 2024, the team aimed to record ten more episodes, continuing to close knowledge gaps and grow a resource that reflects the work, people, and culture of the organisation.

“This hands-on experience in a studio environment is such a great learning opportunity... relaxed, low pressure, and gives our apprentices creative license.” — Khiry Hewitt

Making waves: Growing the aquatics workforce through partnership

In 2024, Te Mahi Ako and Swim Coaches and Teachers of New Zealand Inc. (SCTNZ) joined forces to address a critical workforce shortage: the need for more qualified swim teachers across Aotearoa.

With a 15–20% shortfall in swim teachers and growing pressure on swim schools to meet demand, the initiative aimed to do more than just fill gaps. It was designed to increase access to safe, quality swimming education for tamariki and whānau — particularly in communities where swim teaching roles offer a flexible, accessible way into stable employment.

Together, Te Mahi Ako and SCTNZ promoted discounted access to the New Zealand Certificate in Aquatics – Swim and Water Safety Teacher (Level 3). This created a pathway for people to gain a recognised qualification while stepping into work that supports local wellbeing and safety.

“I don’t think many people realise what a fulfilling and purposeful profession swim teaching is,” said Daniel Fulton, President of SCTNZ. “It is a career that can be taken up at any age and life stage, gives people an income while managing other responsibilities such as family commitments, caring for others, or studying, while still providing pathways for progression and growth.”

Creating access and belonging through water

This kaupapa also carried a deeper intent: to bring more diversity and representation into aquatic education, and to support ākonga who may be looking for flexible, values-aligned careers outside of mainstream training routes.

“We need people from across our communities, perhaps they’ve been school teachers, and still want to actively participate in the learning profession or have a background in early childhood education looking for a change in career, or looking to step away from the pressures of corporate life.”

Stories of impact

Poipoia te kākano, kia puāwai.

Nurture the seed and it will blossom.



“It is a career that can be taken up at any age and life stage... while still providing pathways for progression and growth.”

– Daniel Fulton, SCTNZ

By removing cost barriers and elevating visibility of the sector, the initiative created new ways for people to contribute to their communities — through work that promotes both physical wellbeing and social connection. For Te Mahi Ako, this partnership exemplified how

vocational learning can be woven into local lives — equipping people with real qualifications while strengthening collective outcomes. It reflects the organisation’s broader focus on equity, capability, and supporting people to thrive through work that matters.

Removing barriers, building futures: Scholarships and grants in action

In 2024, Te Mahi Ako invested \$200,000 into two targeted initiatives designed to create better access to learning and development across the sectors we serve.

The Building Foundations Scholarships and Business Development Grants were created to back both people and employers — by removing cost barriers and supporting real growth through workplace learning.

The focus was simple: offer support where it matters most, and trust that with the right conditions, people and organisations will thrive.

“We wanted to make it easier to get started — whether you’re someone taking your first step into a new industry, or a business that’s been waiting for the chance to train your team.” — Maren Frerichs, Chief Executive

Stories of impact

Mā te buruburu ka rere te manu.

With feathers, the bird can fly.

Supporting learners to step in

The Building Foundations Scholarships were offered nationwide to learners enrolling in the New Zealand Certificate in Entertainment and Event Operations (Level 3) or the New Zealand Certificate in Exercise Foundations (Level 3). These are gateway qualifications — often the first step for those entering the entertainment or active recreation workforce.

By covering both enrolment fees and assessment costs, the scholarships created a clear, supported path for ākonga to begin their journey without financial strain.

“We heard from workplaces who said they had wanted to enrol their kainahi for a long time, but couldn’t afford to. This was their chance to finally say yes.”

The impact was immediate. More learners engaged. More workplaces began asking about entry-level qualifications. And



across the motu, we saw new momentum build in industries that rely on frontline talent with the right skills and attitude to succeed.

Enabling small businesses to grow

Alongside the learner-facing support, Te Mahi Ako introduced Business Development Grants for registered small and medium enterprises (SMEs) in Auckland, Northland, Waikato, and Bay of Plenty. These grants enabled employers to upskill staff at no cost — using our qualifications to build capability and strengthen their operations.

The response from employers was strong. Many had been wanting to invest in training but lacked the resources to do so.

“Small businesses make up a huge part of our sectors — they’re agile, committed, and people-focused. But they don’t always have access to tools like these. This grant helped close that gap.”

Across both initiatives, the goal was to enable progress. To support the people doing the mahi. And to honour the potential that exists in every learner and employer when the right conditions are in place.

By year-end, both initiatives had contributed to real change on the ground. Learners who once felt on the edge of industry stepped in. Businesses that had been holding off on training got to build skills from within. And Te Mahi Ako affirmed its role as a partner — not just a provider — in shaping a stronger, more accessible vocational education system.

Reform again: Standing firm, moving forward



Shaping the system

Through another wave of reform, Skills Active and Te Mahi Ako have stood steady — focused on equity, quality, and a future worth inheriting.

*He aba te mea nui o te ao?
He tangata, he tangata, he tangata.*

*What is the most important thing in the world?
It is people, it is people, it is people.*

Reform has been a constant presence in vocational education — a tide that reshapes the system each time it passes.

In 2020, Skills Active faced that tide head-on, transitioning from an Industry Training Organisation to a charitable group. We stood up Te Mahi Ako as an independent Private Training Establishment, rooted in our sectors and built for the future. In 2024, the tide turned again.

Government proposals set out a new direction for vocational education — one that aimed to strengthen industry voice, redesign standard-setting, and revise how work-based learning is arranged and funded. Consultation followed, then a second round in early 2025. By May, decisions were in place and implementation begins from January 2026.

For Skills Active and Te Mahi Ako, this was a familiar challenge — and a chance to lead.

A sector with something to protect

In the years since the last reform, we’ve built a provider that can be trusted.

Te Mahi Ako now supports thousands of learners each year — in workplaces, in communities, and in parts of Aotearoa where access to training is too often out of reach. We’ve strengthened equity outcomes, lifted completions, and provided stability in a shifting system.

In 2024:

- Pacific learner completion rose from 66% to 75%
- Māori learners and non-Māori achieved equal completion at 74%
- Overall completion improved from 70% to 74%
- Disabled learners reached a sector-high 78%.

These gains reflect more than strategy. They reflect aroha, tautoko, and a deep belief in the potential of every learner — upheld through strong relationships, tailored support, and a focus on outcomes that matter.

This is what’s at stake in a reform environment. Not just funding structures, but the heart of vocational learning.

From response to stewardship

As decisions land and timelines advance, our focus turns to stewardship.

We’ve supported consultation processes for the new Industry Skills Boards, encouraged sector voice in governance, and worked with industries to understand their future needs. We are actively engaging with the system’s next phase — including the proposed funding changes — to ensure that work-based learning remains viable, valued, and visible.

We will continue to:

- Support sector voice in the establishment of the new Industry Skills Boards
- Advocate for funding models that protect pastoral care and learner equity
- Deliver high-quality education that reflects the needs of both learners and industries.

In a reform cycle, it’s easy to focus on systems. But behind every submission is a sector. Supporting each sector a workplace and fuelling each workplace — a learner.

Our role is to hold the long view — to make sure the system being built is one worth inheriting.

Director — Skills Active Aotearoa
Director — Te Ara a Maui Inc. (Māori Development)
Deputy Chair — EPA Māori Advisory Komiti
Director — CSE Company Ltd
Governance Lead — ESR Crown Research Institute
Independent Chair — Te Tautoko Ora Foundation Charitable Trust



Butch Bradley
Chair

Director — Skills Active Aotearoa
Director/shareholder – Community Leisure Management
Board member — Recreation Aotearoa
Board member – Community Leisure Charitable Trust
General Manager of Operations — Community Leisure Management



Kirsty Knowles
Director

Directors information



Hinemaui Rikirangi
Director

Director — Skills Active Aotearoa
Tumu Kaupapa Māori — Internet New Zealand



Stephen Gacsai
Director

Director — Skills Active Aotearoa

Former directors

Meeting attendance					
	Te Mahi Ako Board meetings	Skills Active Audit and risk committee	Skills Active Kaupapa Māori Committee	Skills Active People and Culture committee	Te Mahi Ako Finance and risk committee
Steve Ruru	6/6	5/6			1/1
Stephanie Hadley	6/6			3/4	1/1
Robyn Cockburn	6/6			4/4	1/1
Brandi Hudson	5/6		2/3		1/1

Auditors Report



BDO Wellington Audit Limited

Independent Auditor’s Report
To the New Zealand Qualifications Authority, the Trustee and
Skills Active Te Mahi Ako Limited

We have audited compliance of Skills Active Te Mahi Ako Limited with NZQA Student Fee Protection Rules, and the terms of the Clause 4 of the Skills Active Te Mahi Ako Limited Student Fee Protection Trust Deed dated 25 August 2022 for the period 1 January 2024 to 31 December 2024.

Skills Active Te Mahi Ako Limited’s Responsibilities

Skills Active Te Mahi Ako Limited is responsible under the terms of the Trust Deed for compliance with the Trust Deed and under the Education and Training Act 2020 and compliance with NZQA Student Fee Protection Rules.

Our responsibility is to express an opinion on Skills Active Te Mahi Ako Limited’s compliance with Clause 4 of the Trust Deed and Student Fee Protection Rules, in all material respects. Our engagement has been conducted in accordance with SAE 3100, “Compliance Engagements” to provide reasonable assurance that Skills Active Te Mahi Ako Limited has complied with the terms Clause 4 of the Trust Deed and NZQA Student Fee Protection Rules.

Our procedures included

- Obtaining an understanding of the Skills Active Te Mahi Ako Limited procedures for managing student fees to ensure compliance with Clause 4 of the Trust Deed and NZQA Student Fee Protection Rules.
- Testing the effectiveness of these procedures and performing such other procedures as we considered necessary in the circumstances.
- Examining the PTE’s compliance with its reporting requirements.

These procedures have been undertaken to form an opinion as to whether Skills Active Te Mahi Ako Limited has complied, in all material respects, with the terms of the Trust Deed and NZQA Student Fee Protection Rules for the period from 1 January 2024 to 31 December 2024.

Other than in our capacity as auditor we have no relationship with, or interests in, Skills Active Te Mahi Ako Limited.

Use of report

This report has been prepared for the New Zealand Qualifications Authority in accordance with the terms of the Trust Deed and NZQA Student Fee Protection Rules. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the New Zealand Qualifications Authority or for any purpose other than that for which it was prepared.

Opinion

Based on the evidence obtained from the procedures we have performed, in our opinion Skills Active Te Mahi Ako Limited has complied, in all material respects, with the terms of Clause 4 of the Trust Deed and NZQA Student Fee Protection Rules during the year ended 31 December 2024.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED
Wellington
New Zealand
16 May 2025

Financial statements

Skills Active
Te Mahi Ako Limited
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

SKILLS ACTIVE TE MAHI AKO LIMITED

Statement of Service Performance
FOR THE YEAR ENDED 31 DECEMBER 2024

Who are we and why do we exist?

Our Vision

Everyone in our sectors is empowered with the skills to thrive.

We are working towards a future where every person and organisation in te ahumahi a-rehia has the opportunity to unlock their potential and gain the skills and knowledge they need to realise the ambitions they have for themselves, their whanau, their customers and communities.

Our Purpose

Weaving together work, learning and skills to support learner and workforce success.

Our goal is to provide work-based learning to grow confident, capable, connected people and organisations across our sectors. We will deliver vocational education that upholds the mana of Te Tiriti o Waitangi, fuels a passion for lifelong learning, and supports akonga and workforce success through flexible and tailored provision – where, when and how they need it.

Ambition

Be the preferred partner and provider of high-quality work-based learning.

We will be the preferred provider of quality, personalised work-based learning to akonga and organisations across the motu, increasing skills and employability for those working in or aspiring to our sectors. We will deliver access and equity for those who have previously been underserved or hard to reach. With decades of experience and powerful partnerships throughout industry, iwi and education, we will work kanoahi-ki-te-kanoahi to ensure akonga and clients get the skills, knowledge and support they need to flourish.

What are our strategic focus areas?

The key outcomes for the Company are centred around learner outcomes, therefore the measures that demonstrate our progress in helping our learners to achieve are considered to be the following:

- Maintain and grow the number of enrolments in our programs in order to grow the skill and knowledge base in te ahumahi a-rehia
- To provide accessible education and contribute to equitable outcomes for previously underserved or hard to reach learners
- Ensuring that our learners are successful in completing their courses of study.

Key Judgements

Since 1 October 2022, Te Mahi Ako has been operating as a PTE. The 2024 year represents the second full year of operations for which TEC provided funding for the delivery against agreed targets. Learner enrolment and course progress is recorded in our internal learner management system with data transferred to the TEC system. There is a matching process in place to ensure that the data in the two systems is aligned.

In addition to the number of learners enrolled, equivalent full time students (EFTS) before offsets are useful because these reflect the active enrolment of our learners during the period and enable comparability of our programs with varying duration. At the beginnning of each year we set agreed EFTS targets with the TEC, therefore our achievement can be compared with this target.

Statement of Service Performance
FOR THE YEAR ENDED 31 DECEMBER 2024

How did we perform?

Participation and completion levels for our priority learner groups has remained strong in 2024 with participation for both Māori and Disabled learners increasing year on year. Pasifica learner participation maintained the same level as in 2023. Overall completion levels increased by 4% year on year, the increase in Pasifica completions are a particular highlight with a 9% increase, and Disabled learner completions up 2% year on year. Maori learner completion rates fell slightly to be 1% below target. Credit reported is largely in line with the lower learner volumes.

We have continued to support industries (particularly snowfields and community recreation) most affected by the government reset in not providing funded education for non-NZ citizens or residents. The result is that in our efforts to support the continued operations of these industries we have not received full funding of our learner support, nor are results in the table below reflective of these non-funded learners.

The following measures reflect the performance during the 12 months to 31 December 2024 for Te Mahi Ako, compared with 2024 Targets and 2023 actual outcomes.

Measure	2024 Actual	2024 Target	2023 Actual
Participation (out of total learners enrolled) ¹			
– Māori learners	20%	15%	17%
– Pasifica learners	6%	5%	6%
– Disabled learners ²	5%	10%	2%
Number of EFTS			
– Total EFTS	1,006	1,687	1,215
Number of completions			
– Total credit completion EPI	74%	75%	70%
– Māori learner completion EPI	74%	75%	76%
– Pasifica learner completion EPI	75%	75%	66%
– Disabled learner completion EPI ²	78%	75%	76%
Number of credits reported			
– Total learner credits reported	87,161	150,570	101,942
– Māori learner credits reported	16,455	22,586	17,796
– Pasifica learner credits reported	5,288	7,529	5,925
– Disabled learner credits reported	5,162	15,057	2,504

Notes:

¹ Participation is the number of learners that identify under each category, divided by the number of learners with a minimum of one funded month.

² For definition of this category, refer to the Office for Disability Issues.

What do these metrics tell us?

To help to understand the results presented in the table, the following explanations are provided to help make sense of the numbers.

1. Economic influences

We have experienced a significant drop off in enrolment levels during the year which mirrors the economic downturn being experienced in New Zealand and a “pulling back” in discretionary spending on the likes of training and in hiring of new staff.

2. Number of completions

Completion rates for Pasifica were on target and for disabled learners were above target. Both exceeded the prior year. For both Māori learners and for all learners we achieved 74% versus the target of 75%. In comparison to the prior year, overall completion rates were 4% above with Māori learner completions slightly below by 2%. Pasifica learner completions excelled with an increase from 66% last year to 75% this year. The general trend of increasing completion rates demonstrates the positive impact the learner engagement plan, introduced in late 2023, is having on improving the learning experience for our ākonga.

3. Credit Reporting

Although we didn’t achieve our credit reporting targets, it was pleasing to see the level of reporting of credits for Disabled learners more than doubling compared to the prior year. The reduction in credit reporting is largely in line with the lower enrolment levels.

SKILLS ACTIVE TE MAHI AKO LIMITED

Statement of Comprehensive Revenue and Expenses
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 \$	2023 \$
Revenue			
Revenue from Exchange Transactions			
Other Revenue		36,183	721
Total Revenue from Exchange Transactions		36,183	721
Revenue from Non-Exchange Transactions			
Industry Training Fund (ITF)	4	6,441,910	7,135,126
Grant		–	600,000
Workplace fees and registration fees		370,775	503,602
Total Revenue from Non-exchange Transactions		6,812,685	8,238,728
Total Revenue		6,848,868	8,239,449
Less Cost of Sales	5	727,846	518,288
Gross Surplus		6,121,022	7,721,161
Expenses			
Employee benefits expense	6	3,810,913	3,564,121
Other operating costs	7	2,605,937	2,905,481
Client servicing and training resources	8	250,333	155,670
Total expenses		6,667,183	6,625,272
Surplus/(Deficit) before financing revenue		(546,161)	1,095,889
Interest revenue		173,337	65,609
Surplus/(Deficit) for the Year		(372,824)	1,161,498
Total Comprehensive Revenue/(Loss) for the Year		(372,824)	1,161,498

	Note	2024 \$	2023 \$
Contributed Capital			
Share capital issued		1,000,000	1,000,000
Retained Earnings at the beginning of the year		1,502,613	341,115
Surplus/(Deficit) for the year		(372,824)	1,161,498
Retained Earnings at the end of the year		1,129,789	1,502,613
Equity at the end of the year	9	2,129,789	2,502,613

SKILLS ACTIVE TE MAHI AKO LIMITED

Statement of Financial Position
As at 31 December 2024

	Note	2024 \$	2023 \$
Current Assets			
Cash and cash equivalents	10	1,300,544	3,012,477
Short term deposits		1,000,000	1,500,000
Receivables – Exchange	11	265,478	117,671
Receivables – Non-Exchange	11	355,463	80,958
Goods & services tax receivable		23,907	–
Prepayments		68,333	19,069
Total Current Assets		3,013,725	4,730,175
Non-Current Assets			
Property, plant and equipment	14	30,099	41,363
Intangible assets	15	217,159	–
Total Non-Current Assets		247,258	41,363
Total Assets		3,260,983	4,771,538
Current Liabilities			
Trade payables	12	129,029	176,141
Employee benefits payable		270,977	262,027
Goods & services tax payable		–	188,894
Provision for TEC repayment	12	731,188	1,641,863
Revenue in Advance			
Total Current Liabilities		1,131,194	2,268,925
Net Assets		2,129,789	2,502,613
Equity			
Share capital		1,000,000	1,000,000
Retained earnings	9	1,129,789	1,502,613
Total Equity		2,129,789	2,502,613

For and on behalf of the Board



Butch Bradley
Chair – Board
Date: 16 May 2025



Stephen Gascal
Director
Date: 16 May 2025

	Note	2024 \$	2023 \$
Cash Flows from Operating Activities			
Receipts from TEC funding		5,065,032	8,850,657
Receipts from charges for goods and services		423,072	535,281
Grant received from Skills Active Aotearoa		–	600,000
Payments to suppliers and employees		(7,670,463)	(7,380,103)
Interest paid		(1,622)	–
Proceeds from Interest received		191,754	26,144
		(1,992,227)	2,631,979
Cash Flows from Investing Activities			
Payment for property, plant and equipment		(6,450)	–
Payment for intangible assets		(213,256)	–
		(219,706)	–
Cash Flows from Financing Activities			
Movement in investments		500,000	(1,450,000)
Total Cash Flows from Financing Activities		500,000	(1,450,000)
Net Cash Flows		(1,711,933)	1,181,979
Cash Balances			
Cash and cash equivalents at beginning of period		3,012,477	1,830,498
Cash and cash equivalents at end of period		1,300,544	3,012,477
Net change in cash for period		(1,711,933)	1,181,979

Notes to and forming part of the financial statements
For the year ended 31 December 2024

1. Reporting Entity

These financial statements comprise the financial statements of Skills Active Te Mahi Ako Limited (“Te Mahi Ako”) for the period beginning 1 January 2024 and ending on 31 December 2024. Te Mahi Ako is a Company incorporated in New Zealand, registered under the Companies Act 1993. The Company is a private training establishment supporting te ahumahi a-rehia, the Sport, Exercise, Recreation and Performing Arts sectors of New Zealand. The registered office of the Company is 14 Sages Lane, Te Aro, Wellington. The financial statements of the Company are for the year ended 31 December 2024. The financial statements were authorised for issue by the Directors on 16 May 2025.

2. Statement of compliance and basis of presentation

The Company is a reporting entity for the purposes of the Companies Act 1993, the Financial Reporting Act 1993 and the Charities Act 2005.

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (“NZ GAAP”). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime (“PBE Standards RDR”) as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied. The company qualifies as a Tier 2 reporting entity as for the two most recent reporting periods they are not publicly accountable and not large (operating expenditure has been between \$5 million and \$33 million in the current year for Te Mahi Ako).

The financial statements are presented in New Zealand Dollars (NZD). All financial information presented has been rounded to the nearest dollar.

The financial statements are prepared on the historical cost basis.

The Directors have approved these financial statements on a going concern basis. The Directors have concluded the going concern basis is appropriate as Te Mahi Ako obtained funding from the Tertiary Education Commission (TEC) for the 2024 calendar year and confirmed funding for the 2025 calendar year.

3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

a) Revenue

Revenue is identified as either exchange or non-exchange. A transaction is classified as an exchange transaction if it has all of the following three components otherwise it is classified as non-exchange:

- There are two parties that have agreed to enter into the transaction
- There is a direct exchange of economic benefits or service potential between the parties
- The exchange is of approximately equal value
 - i. Revenue from non-exchange transactions
 - i. Industry Training Fund (ITF) Fund

Te Mahi Ako received funding from the Tertiary Education Commission (TEC) based on Equivalent Full-time students (EFTS). From 2023, TEC’s new Unified Funding System (UFS) is the basis for providing funding on a per EFTS basis. Revenue is recognised when received in accordance with contracted delivery and when conditions of the agreement are met. Any potential repayment of funding is an end of year clawback adjustment due to over-funding by TEC and is recognised as a liability in the Balance Sheet. This revenue is considered non-exchange on the basis that TEC does

- not receive a direct benefit from the funding.
 - ii. Workplace and registration fees

Workplace and registration fees are recognised in the year which the related programme commences. This revenue is considered non-exchange on the basis that the fees are significantly subsidised by TEC, so the transaction is not of approximately equal value.

iii. Other TEC Funding

Other TEC funding is recognised in the year that the funding conditions are fulfilled. This revenue is considered non-exchange on the basis that TEC does not receive a direct benefit from the funding.

iv. Grants revenue

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and then recognised as revenue when the conditions of the grant are satisfied.

- ii. Revenue from exchange transactions
 - i. Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

b) Property, plant and equipment

Property, plant and equipment are recognised at cost, less depreciation. All assets are depreciated using the straight-line or diminishing value methods and with the following useful life parameters:

Asset	Expected Useful Life	Residual Value
Motor Vehicles	3 – 5 years	20%

Subsequent costs are added to the carrying amount of an item of property, plant and equipment, when that cost is incurred, if it is probable that the future economic benefits embodied within the item will flow to the Company and the cost of the item can be measured reliably. All other costs are recognised in the Statement of Comprehensive Revenue and Expenses when incurred. The residual value of assets is reassessed annually.

c) Intangible assets

An intangible asset is recognised only if all of the following conditions are met:

- An asset is controlled by the Company as a result of past events;
- It is probable that the asset created will generate future economic benefits; and
- The cost of the asset can be measured reliably.

Intangible assets are categorised into those with finite lives and those with indefinite lives. Intangible assets with finite lives i.e. software is amortised using the straight-line method with a useful life of 3 years and no residual value. Where an intangible asset cannot be recognised, the expenditure is charged to profit or loss in the period in which it is incurred .

d) Trade and other receivables

Trade and other receivables are stated at cost less impairment losses.

A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original receivable terms. Subsequent recoveries of amounts previously written off are credited against other income.

e) Employee benefits

The Company's net obligation in respect of annual leave is the amount of future benefit that employees have earned in return for their service in the current and prior periods. The obligation is calculated using current pay rates and actual leave accrued. The Company has no obligation in respect to defined contribution pension plans, long service leave, or share-based payment transactions.

f) Income tax

The Company is registered with the Charities Commission under the Charities Act 2005 and is therefore exempt from income tax under section CW 42.

g) Goods and services tax

All items are stated exclusive of GST except for trade receivables and trade creditors that are stated inclusive of GST.

h) Cash and cash equivalents

These include cash on hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

i) Short term deposits

Short term deposits are bank held term deposits with maturities of 3 months or greater from inception. Short term deposits are recognised at the face value of the deposit plus any accrued interest.

j) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

k) Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

l) Financial Instruments

Financial instruments are recognised in the Balance Sheet when the Company becomes party to a financial contract. They include cash balances, deposits, bank overdraft, receivables, and payables. The business invests funds only with entities with satisfactory credit ratings. Exposure to any one financial institution is restricted in accordance with the business' policy.

(a) Recognition and initial measurement

Trade receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus transaction costs that are directly attributable to its acquisition or issue. At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial.

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

(b) Classification and subsequent measurement

Financial assets

On initial recognition, all of the Company's financial assets are classified and measured at amortised cost.

A financial asset is measured at amortised cost if it meets both of the following conditions:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses.

Interest income, foreign exchange gains and losses and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

Financial liabilities

All of the Company's financial liabilities are classified and measured at amortised cost.

Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

(c) Impairment of financial assets

The Company recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost.

The Company measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- bank balances for which credit risk (i.e. , the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs. When determining whether the credit risk of a financial asset has increased significantly since

SKILLS ACTIVE TE MAHI AKO LIMITED

Notes to and forming part of the financial statements For the year ended 31 December 2024

initial recognition and when estimating ECLs, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward-looking information.

The Company assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The Company considers a financial asset to be in default when the financial asset is more than 90 days past due.

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e., the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Company expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

4. Tertiary Education Commission Revenue

Te Mahi Ako is an NZQA accredited private training establishment (PTE) and receives funding from TEC which is provided to deliver against the targets set out in the investment plan as agreed between the TEC and Te Mahi Ako. In addition to core funding comprising delivery and learner components, discretionary strategic component funding is granted by TEC on the proviso that certain milestones are met.

	2024 \$	2023 \$
Industry Training Fund (ITF)		
ITF Funding – Core	5,647,878	6,535,351
ITF Funding – Targeted Training and Apprentices Fund	–	579,468
Other TEC Funding	794,032	20,307
Net TEC Revenue	6,441,910	7,135,126

5. Cost of Sales

	2024 \$	2023 \$
Assessment Fee	193,081	180,456
NZQA Credit Reporting	169,586	152,209
NZQA Managing Consistency	18,224	20,429
NZQA Programme Consultation	53,803	3,158
NZRA Pool Lifeguard Practising Certificate Fees	23,270	14,145
Resource Printing	94,702	87,782
Workshop Costs	147,804	800
Targeted Training Apprentice Fund costs	27,376	59,309
Total Cost of Sales	727,846	518,288

6. Employee Benefit Expense

	2024 \$	2023 \$
Wages and Salaries	3,655,945	3,399,940
Contract Staff	38,902	6,645
Training	4,837	30,323
Other Costs	111,229	127,213
	3,810,913	3,564,121

7. Other Operating Costs

	2024 \$	2023 \$
Depreciation and Amortisation	13,810	11,264
Rental Expenses	15,462	14,418
Advertising	1,400	–
ACC Levies	8,346	6,063
Audit Fees	19,273	10,300
Directors' Fees	75,000	72,500
Legal Fees	1,950	14,277
IT Expenses	74,150	76,836
Travel Expenses	38,254	40,455
Postage, Printing and Stationary Expenses	13,145	13,067
Phone and Internet Expenses	8,598	9,610
Professional Fees	43,938	1,140
Shared Services Charges	2,259,447	2,599,764
Subscriptions and Membership Expenses	2,861	7,477
Staff Expenses	5,436	12,273
Other	24,867	16,037
	2,605,937	2,905,481

8. Client Servicing and Training Resources

	2024 \$	2023 \$
Client Servicing	227,333	155,670
Partnership Agreements	23,000	–
	250,333	155,670

SKILLS ACTIVE TE MAHI AKO LIMITED

Notes to and forming part of the financial statements For the year ended 31 December 2024

9. Equity and Reserves

The Company has a policy of maintaining retained funds between a minimum of \$0.9 million and a maximum of \$4.5 million based on the current Strategic and Operational Risk Analysis. Retained funds as at 31 December 2024 were \$1.1 million.

At 31 December 2024, share capital comprised 1,000,000 ordinary shares (2023: 1,000,000 called and fully paid) all of which were called and fully paid at the balance date. Skills Active Aotearoa is the sole holder of the ordinary shares and therefore has sole voting rights.

	2024 \$	2023 \$
Equity		
Total Issued and Paid Up Capital		
Total Issued and Paid Up Capital	1,000,000	1,000,000
Retained Earnings		
Balance at the beginning of the year	1,502,613	341,115
Net Surplus/(Deficit) after Financing Income	(372,824)	1,161,498
Retained Earnings at the end of the year	1,129,789	1,502,613
Total Equity	2,129,789	2,502,613

10. Cash and Cash Equivalents

	2024 \$	2023 \$
Westpac	1,300,544	3,012,477
	1,300,544	3,012,477

11. Receivables

	2024			2023		
	Exchange \$	Non-Exchange \$	Total \$	Exchange \$	Non-Exchange \$	Total \$
Accrued Revenue – Exchange	21,048	–	21,048	39,464	–	39,464
Accrued Revenue – Non-Exchange		339,350	339,350	–	–	–
Trade Receivables – Exchange	244,430	–	244,430	78,207	–	78,207
Trade Receivables – Non-Exchange	–	16,113	16,113	–	80,958	80,958
	265,478	355,463	620,942	117,671	80,958	198,629

12. Trade Payables

	2024 \$	2023 \$
Trade payables	129,029	176,141
TEC funding repayment	731,188	1,641,863
	860,217	1,818,004

The TEC letter dated 24 Apr 2025 confirms the wash up position for 2024 funding. There is a claw-back required as a result of delivery of 1,006 EFTS compared to the target of 1,687 EFTS.

13. Operating Lease Commitments

Non-cancellable operating lease rentals are payable as follows:

	2024 \$	2023 \$
Less than one year	–	14,174
	–	14174

Te Mahi Ako leases an office in Christchurch. The lease was not renewed at expiry on 30 November 2024. We continue to use the facility on a month-by-month basis

SKILLS ACTIVE TE MAHI AKO LIMITED

Notes to and forming part of the financial statements
For the year ended 31 December 2024

14. Property, Plant and Equipment
2024

Cost	Motor Vehicles	Total
Opening	56,318	56,318
Additions	-	-
Disposals	-	-
Closing	56,318	56,318
Accumulated Depreciation		
Opening	14,955	14,955
Depreciation	11,264	11,264
Disposals Depreciation write-back	-	-
Closing	26,219	26,219
Net Book Value 2024	30,099	30,099

2023

Cost	Motor Vehicles	Total
Opening	56,318	56,318
Additions	-	-
Disposals	-	-
Closing	56,318	56,318
Accumulated Depreciation		
Opening	3,691	3,691
Depreciation	11,264	11,264
Disposals Depreciation write-back	-	-
Closing	14,955	14,955
Net Book Value 2023	41,363	41,363

15. Intangible Assets
2024

Cost	Computer Software	Work in Progress	Total
Opening	-	-	-
Additions	6,450	213,256	219,706
Disposals	-	-	-
Closing	6,450	213,256	219,706
Accumulated Amortisation			
Opening	-	-	-
Depreciation	2,547	-	2,547
Disposals Depreciation write-back	-	-	-
Closing	2,547	-	2,547
Net Book Value 2024	3,903	213,256	217,159

SKILLS ACTIVE TE MAHI AKO LIMITED

Notes to and forming part of the financial statements
For the year ended 31 December 2024

16. Related Parties

The Company has related party relationships through the connection of its Directors with associated industry organisations with whom it transacts in the normal course of its business. The transactions between Directors and the organisation in which they hold an interest are:

Directors	Organisation	Paid to Te Mahi Ako \$	Paid by Te Mahi Ako \$
2024			
Kirsty Knowles	Community Leisure Management Limited	23,390	1,535
Stephanie Hadley	Exercise Association of New Zealand	-	10,000
2023			
Kirsty Knowles	Community Leisure Management Limited	32,034	-
Stephanie Hadley	Exercise Association of New Zealand	-	10,000

Kirsty Knowles is the General Manager of Operations at Community Leisure Management Ltd (CLM) who own and operate community facilities such as swimming pools. Te Mahi Ako learner fees will be invoiced to CLM, either directly, or to entities owned by CLM that operate the pools.

Stephanie Hadley is the Chairperson of Pilates Aotearoa which is a subsidiary of Exercise Association of New Zealand.

17. Remuneration paid to employees

	2024	2023
\$100,000 – \$110,000	7	2
\$110,000 – \$120,000	6	6
\$120,000 – \$130,000	-	1
\$130,000 – \$140,000	1	-
\$140,000 – \$150,000	1	-
\$150,000 – \$160,000	-	1
\$160,000 – \$170,000	-	1
\$190,000 – \$200,000	1	-

18. Directors remuneration paid

	Te Mahi Ako Board Fees \$	Skills Active Board Advisory Fees \$	Total \$
2024			
Steve Ruru	30,000	-	30,000
Robyn Cockburn	15,000	-	15,000
Brandi Hudson	15,000	-	15,000
Stephanie Hadley	15,000	-	15,000
	75,000	-	75,000
	Te Mahi Ako Board Fees \$	Skills Active Board Advisory Fees \$	Total \$
2023			
Steve Ruru	30,000	3,750	33,750
Robyn Cockburn	15,000	-	15,000
Brandi Hudson	13,750	-	13,750
Stephanie Hadley	13,750	-	13,750
	72,500	3,750	76,250

Steve Ruru resigned from the board of Skills Active Te Mahi Ako Limited with effect from 31 December 2024. He held the position of Board Chair during the 2023 and 2024 years. In addition Steve acted as advisor to the Skills Active Aotearoa Limited Board until 31 March 2023 for which he received a separate fee.

Notes to and forming part of the financial statements
For the year ended 31 December 2024

All financial assets are classified at amortised cost for financial measurement purposes. These are:

	2024 \$	2023 \$
Cash and cash equivalents	1,300,544	3,012,477
Short term deposits	1,000,000	1,500,000
Receivables	620,942	198,629
	2,921,486	4,711,106

Te Mahi Ako received TEC funding for 2024. TEC have confirmed funding of Te Mahi Ako for the 2025 calendar year.

Directory

Te Mahi Ako Board

Butch Bradley – Chair
Hinemaui Rikirangi
Kirsty Knowles
Stephen Gacsai

Registered Office

14 Sages Lane
Te Aro
Wellington 6011

Solicitor

Dentons Kensington Swan

Bankers

Westpac

Auditors

BDO New Zealand

Contact

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