



**Social Workers
Registration Board**
Kāhui Whakamana Tauwhiro

Aotearoa's occupational regulator of social workers and the lead agency for social worker workforce planning

**ANNUAL REPORT
2024–2025**

Presented to the House of Representatives pursuant to section 150 of the Crown Entities Act 2004

New Zealand Government

***He ara pūkenga, he ara tauwhiro,
hei whakamana mātā waka***

*The many pathways of knowledge,
the many pathways of social work,
upholding the dignity of all*

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The Social Workers Registration Board's Annual Report 2024–2025 describes our activity and achievements during the year 1 July 2024 to 30 June 2025. It reports on our financial and non-financial performance against our Statement of Performance Expectations 2024–2025 and Statement of Intent 2024–2028.

01

BOARD CHAIR AND CHIEF EXECUTIVE FOREWORD

He aha te mea nui? Māku e kii atu, he tāngata, he tāngata, he tāngata.

What is the most important thing in the world? Well, let me tell you, it is people, it is people, it is people.

As we present the SWRB's Annual Report 2024/25, we reflect on how we put people – individuals, whānau and communities – at the centre of our work. Focusing on public safety and the professionalism of social workers, we continue to make progress on the aspirations that came with the mandatory registration of social workers. Our workforce planning role is bringing opportunities to support Aotearoa to have enough social workers with the right skills and knowledge to support New Zealanders to lead happier, healthier and more productive lives.

This year we had a change in governance with experienced Board members reaching the end of their term of office. We were grateful for their support as new Board members settled into their roles, including my role as the incoming Board chair. We acknowledge the foundational work of all Board members who have gone before us. Their collective wisdom and commitment created the strong foundation upon which we now embrace a more relational, inclusive, and adaptive approach to regulation.

The Board is committed to regulatory excellence and seeks to build on the incremental improvements of recent years. A highlight was the publishing of new Education Standards which come into effect from January 2026. The standards ensure that tertiary education organisations deliver prescribed social work qualifications that



Sarah Clark, Chief Executive (left) and Mike Munnell, Chair

equip ākonga with the skills and knowledge they need to enter the workforce as safe, competent and culturally responsive social work practitioners.

Underpinning our regulatory approach is our inaugural Regulatory Strategy. This provides a framework to deliver regulatory practice that is intelligence-led, responsive and public safety focused. It identifies the capability shifts needed to get us there, including the introduction of a Code of Service for the organisation.

A significant development in the year was the passage of the Social Workers Registration Amendment Act 2025. Changes to the legislation will provide the Board with increased tools to support their governance.

The change to legislation also introduces a new function for the SWRB. From 1 July 2025,

the SWRB is responsible for investigating concerns about unregistered people being described as social workers. In the latter part of 2024/25 we were preparing for the transfer of this registration compliance function from Te Kāhui Kāhu, a business unit hosted by the Ministry of Social Development.

The year also held key developments in our workforce planning role. We continued to consolidate the evidence base, including insights from our first social worker employer survey. The data from our reports has informed the development of the government's first social worker workforce strategy to address the sustainability challenges facing the profession.

We initiated a review of the Social Workers Registration Act 2003 – one of the priorities for the first eighteen months of our Statement of Intent 2024–28. The review, which is due for completion by the end of 2025, is about strengthening the Act to ensure it supports safe, effective, and accountable social work practice and builds public trust and confidence in the profession.

The work undertaken in 2024/25 will set us up well for the year ahead. Information about our service performance across our regulatory and workforce planning roles can be found throughout sections 4 and 5, and our organisational performance information can be found in section 6. Full service performance information can be found in section 7, summarising our progress against targets set for 2024/25. Financial information can be found in section 8.

We look forward to working collaboratively with social workers, employers, education providers, and professional associations to strengthen the entire system that supports social work practice.

We aim to be a regulator that the profession and the public can trust – one that upholds public safety while supporting social workers to thrive in their vital work serving New Zealand's communities.

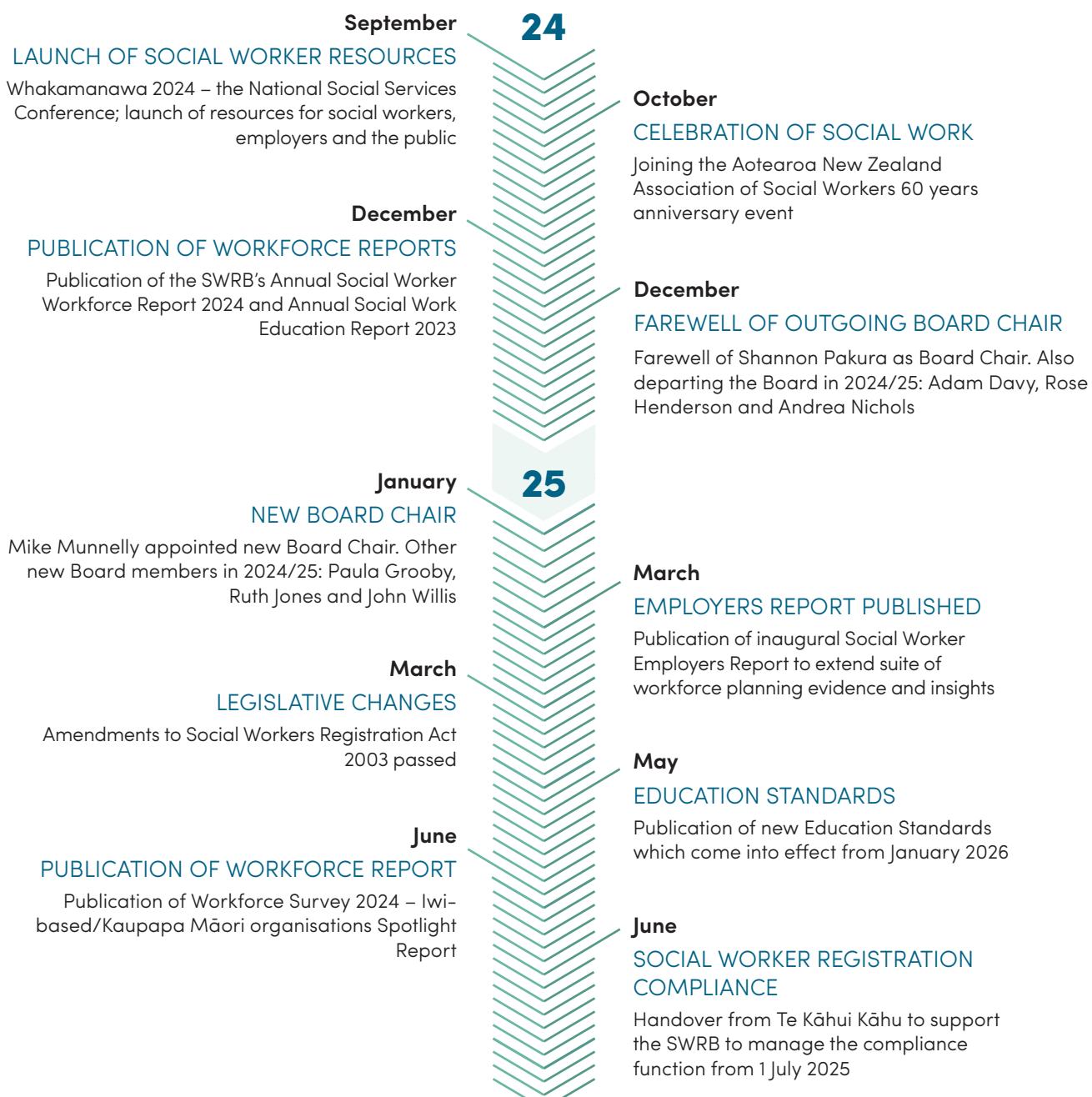


Mike Munnelly RSW,
Board Chair



Sarah Clark,
Chief Executive Officer

02 THE SWRB'S YEAR AT A GLANCE



03 WHO WE ARE AND WHAT WE DO

The Social Workers Registration Board (SWRB) is New Zealand's regulator of the social work profession, established under the Social Workers Registration Act 2003. In addition, we are the lead agency for social worker workforce planning. As a Crown agent, we are monitored by the Ministry of Social Development and accountable to the Minister for Social Development and Employment.

We protect the safety of the public by ensuring social workers are competent and accountable

Our purpose is to protect public safety by ensuring social workers are competent, safe to practise and accountable for the way they practise. We also enhance social workers' professional practice and provide insight into the opportunities and challenges facing the social worker workforce.

As a modern regulator, we aim to deliver effective and efficient regulation that is intelligence-led, responsive and public safety-focused. We take a responsive regulatory approach that includes active engagement with Māori.

The SWRB is an evidence-based organisation. We use new technology and draw on knowledge from other regulators and the social work sector – including employers, educators and those who use social work services – to support the work we do.

We have three key roles: regulator, workforce planning lead, and Crown agent

We are the regulator of the social work profession

We use a range of tools to regulate the social work profession and support social workers to enhance their professional practice. These tools include:

- managing social worker registration and maintaining the Register of social workers
- issuing practising certificates
- publishing a Scope of Practice, Code of Conduct and Core Competence Standards
- managing concerns, complaints and notifications
- prescribing standards in social work education.

We also provide policy advice to the Government that supports professional and accountable social work. Our regulatory functions are funded on a cost recovery basis through a number of fees and the disciplinary levy.

The SWRB provides administrative support to the Social Workers Disciplinary Tribunal. The Tribunal is an independent body that determines outcomes for disciplinary matters brought against social workers in New Zealand.

We are the lead agency for social worker workforce planning

As the lead agency for social worker workforce planning, we connect government agencies and sector stakeholders including employers, conduct workforce research, and publish insights and evidence to support the workforce's development. This function is funded by the Crown.

We have responsibilities as a Crown agent

The SWRB is a statutory Crown agent under the Crown Entities Act 2004. We must meet the requirements of the Crown Entities Act, the Public Service Act, the Public Finance Act and our establishing legislation. The SWRB is governed by a seven-member Board appointed by the Minister for Social Development and Employment. Our performance is monitored by the Ministry of Social Development (MSD) on behalf of the Minister.

Our values guide how we work

Our values support us in delivering our purpose and outcomes in a way that aligns with our work as a responsive modern regulator.



Matatika

To do what is right and just, ethical, fair, equitable, honest, unbiased, impartial, moral, trustworthy.



Manaaki

To look after the dignity of others, to support, to tend to, take care of, protect, look out for, show respect, generosity and kindness towards others.



Mahitahi

To work together as one, collaborate, cooperate, co-design, connect, interact, reciprocate, discuss, debate, work in unity with teamwork and synergy.



Māia

To be bold, brave, capable, confident, courageous, to have endurance, strength, resilience.

Our outcomes guide what we do

Our outcomes guide where we put effort and resources. They are driven by how we bring our legislation to life and reflect the priorities of our Minister and the Government.

In 2024/25 our work aligned with long-term and short-term outcomes from our Outcomes Framework 2024:

- practising social workers are competent, safe to practise and accountable for the way in which they practise
 - increase social workers' understanding of, and compliance with, their regulatory obligations
 - increased awareness of regulatory requirements among employers, public and other interested parties

- the SWRB contributes workforce insights and builds connections, working towards a strategy for workforce sustainability
 - increased awareness and understanding of social worker workforce composition, trends, risks and opportunities for the workforce
- the SWRB is a trustworthy and effective occupational regulator
 - advice and information provided to the Minister, MSD, and other government agencies in a timely and appropriate way
 - increased understanding of public trust and confidence in the social work profession.

Our Tiriti o Waitangi statement

As the SWRB, we recognise the Crown–Māori commitment as Te Tiriti o Waitangi partners and are committed to improving services and outcomes for Māori, strengthening the Crown’s relationship with Māori and developing our Māori capability.

We are governed by a seven-member Board

The Board is established under the Social Workers Registration Act 2003 (the Act). The Act requires that four of the seven members are registered social workers, ensuring that there is professional social work representation at the Board. Lay members complement the social worker members with the considerable breadth of skills and experience they bring to the Board. The Minister for Social Development and Employment is responsible for all Board appointments.

There were significant changes to the Board in 2024/25 with several experienced members reaching the end of their term of office.

Board members as at June 2025



Mike Munnely RSW (SWRB Chair)

Mike Munnely brings experience from across his career as a social work practitioner, health and safety regulator, National Manager Care and Protection for Child Youth and Family, and previously as Chief Executive of Barnardos. He was instrumental in the Public Service Association pay equity settlement for social workers in the non-government organisation (NGO) sector.

Mike joined the Board and became Board Chair on 1 January 2025.



Paula Grooby RSW

Paula brings extensive social work experience from within child protection and served as a SWRB Professional Conduct Committee panel member until her appointment to the Board. She has a longstanding involvement and passion in how the SWRB supports social workers and the public to ensure the right people are in social worker roles. This role builds on previous board experience on a school Board of Trustees and the Aotearoa New Zealand Association of Social Workers (ANZASW).

Paula joined the Board on 1 October 2024.



Gisa Dr Moses Ma'alo Faleolo RSW

Gisa Dr Moses Ma'alo Faleolo or Moses is a Sāmoan born in Aotearoa and the son of Leaula (Falelima & Sāleaula) and Pepe (Luatuānu'u-Leusoali'i). His paramount chief title, Gisa, is bestowed on him by the village of Falelima in Savai'i, Sāmoa. His social work career spans over three decades and includes being a case manager specialising in youth benefits for Work and Income New Zealand, a residential and youth justice social worker for Child Youth and Family Service, a youth worker specialist for Youth Horizons Trust and Pasifika Healthcare (now trading as The Fono), and a senior social work lecturer for Manukau Institute of Technology and Massey University – Albany campus; regarding the latter he was also an Associate Dean – Pasifika for the College of Health.

Moses is a registered social worker. His highest educational qualification is his PhD in social work, which was the first of its kind as it featured life histories collected from gang-involved Sāmoan young men and discovered the employment of Sāmoan cultural practices as part of gang activity. His study and other work has been showcased on television and radio nationally and internationally including his publications, invited conference presentations, and contributions to the research community. He recently switched to criminology and is now based at Victoria University of Wellington where amongst his roles he is currently leading a Marsden-funded project that seeks to construct a new criminological strand called, Pacific criminology, or explaining and understanding criminology from a Pacific lens in order to generate specific, Pacific solutions. He views the SWRB as an essential vehicle for the organisation's goals particularly in building closer and trusting relationships with the Pacific and non-Pacific community, in seeking ways to ensure the continuation of resourcing and supporting of Pacific social workers and social work educators.



Lois Hutchinson

Lois has over 30 years' senior management experience in the public sector in the areas of social justice regulation as the statutory decision maker for the Video Recordings Authority and Deputy Chief Censor at the Office of Film and Literature Classification; in health as General Manager, Hospital Services at Midcentral DHB; and transport as Chief Executive of the Transport Accident Investigation Commission (TAIC). Working in these sectors, Lois developed particular expertise in the delivery of mandated services, both domestic and international, that operate to avoid or reduce harms to people and organisational operating environments.

Through her work at TAIC and alongside associated international treaty organisations, Lois also has expertise in organisational strategy and performance with a focus on assessment of safe systems operations in the aviation, rail and maritime sectors.

Lois is currently the Deputy Chairperson of the Radiation Safety Advisory Council. She is a Fellow of the Australian Institute of Health and Safety (Hon.) and holds degrees of Master of Public Policy from Victoria University of Wellington, and Master of Science Managing Organisational Performance from Cranfield University, UK.



Ruth Jones QSO, RSW

Ruth is proud to whakapapa to Ngāti Porou and Rongowhakāta. Ruth has been part of the sector for over thirty years. She is a registered social worker with lived experience of disability. She has held a variety of national governance positions including chair of the Workbridge Board and co-chair of the Design Group for the redress for Survivors of Abuse in State and Faith-based Care.

Ruth is currently a member of the Ministerial Advisory Board for Oranga Tamariki, Te Ao Mārama Aotearoa Trust (TAMA), and is Chair of Disability Leadership Canterbury. She and her husband Gary have their own consultancy firm in Ōtautahi and lead a Whānau Ora entity for tangata whaikaha Māori, Hei Whakapiki Mauri.

Ruth joined the Board on 1 January 2025.



Jeff Sanders QSO

Jeff has experience as a senior manager and chief executive in the NGO sector, working in organisations focused on providing services that make a positive difference to people's lives. These include IHC NZ, the Methodist Church, Relationships Aotearoa and Barnardos NZ, from which he retired as Chief Executive in early 2019.

His career has allowed him to be connected to local community needs which has given him a desire and ability to seek out systemic change and ensure excellent provision of services. He has strong relationships across the NGO and government sectors and has built effective leadership teams in the organisations that he has led. He has experience and understanding of how governance structures operate and what is required when considering the strategic implementation of programmes of work.



John Willis

John is a chartered accountant with experience in finance and executive management in the commercial and not-for-profit sectors. This includes senior roles at Barnardos Aotearoa, NZ Post Group, BearingPoint Inc., IHC and Fonterra Co-op Group. John has governance experience as a current board member of the Central Region Health School and the Wellington Methodist Charitable & Educational Endowments Trust.

Originally from Ōtautahi Christchurch, he has also worked overseas including several years in Tonga with Volunteer Service Abroad (VSA).

John joined the Board on 11 May 2025. He previously attended Board meetings from October 2024 as an observer.

Board meeting dates

- 6 September 2024
- 11 October 2024
- 30 October 2024 (Special Board)
- 5 November 2024 (Special Board)
- 6 December 2024
- 24 January 2025 (Special Board)
- 5 February 2025 (Special Board)
- 4 March 2025
- 5 March 2025
- 16 April 2025
- 13 May 2025 (Special Board)
- 17 June 2025
- 18 June 2025

Board committees

- **Finance Audit and Risk Committee**
Chair from July to September 2024 – Adam Davy
Chair from November 2024 to June 2025 – John Willis
- **REM Committee**
Chair – Lois Hutchinson
- **Complaints and Notifications Committee and Chair**
Chair from July to December 2024 – Rose Henderson
Chair from February to June 2025 – Jeff Sanders

Kāhui Ringa Rehe

The Board receives advice from the Kāhui Ringa Rehe. This group of social workers and Māori public servants has extensive experience and knowledge of working in communities and the government sector. They support the Board in fulfilling their legislative requirements and support us to become an active partner with Māori.



Kāhui members as at June 2025, pictured above from left to right, are Graham Warren, Caroline Herewini, Renata Watene and Sam Bishara (Tūmatahuki Kāhui Ringa Rehe).

Kāhui hui dates:

- 15 August 2024
- 31 October 2024

04 WE REGULATE THE SOCIAL WORK PROFESSION

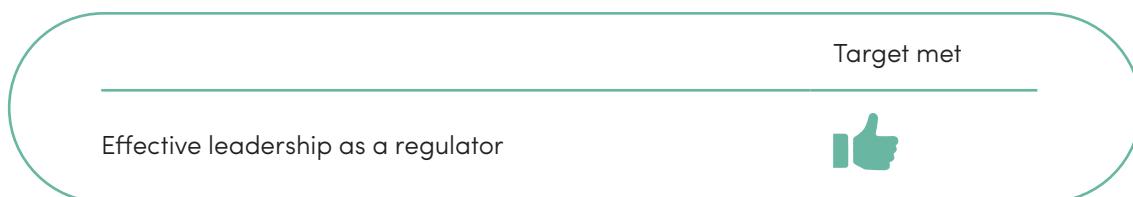
Our work programme supports us to improve our regulatory performance, using operational insights to inform our system-wide perspective while maintaining a high level of service. We continue to deliver our baseline functions as per our statutory obligations.

In 2024/25, we focused on:

- developing a regulatory strategy
- setting new education standards
- developing a more efficient complaints and notifications system
- bringing the Social Workers Disciplinary Tribunal administration in-house.

We aim to be a responsive and effective regulator of social workers. Part of how we measure our regulatory leadership effectiveness is by surveying sector stakeholders. What they tell us will help us improve as we implement our regulatory strategy.

Performance measure for regulatory role performance



See SPE(QL)4 and SOI(4) in the Statement of Service Performance section for further details.

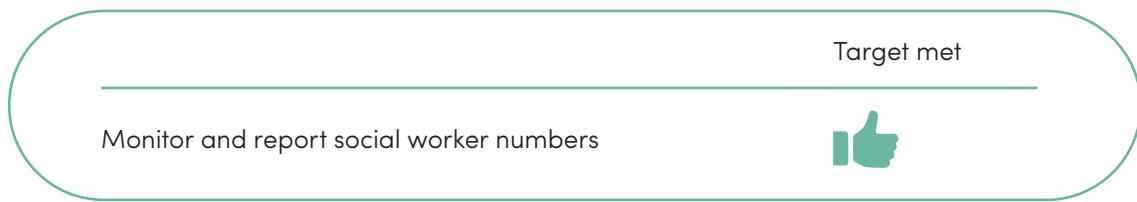
Public safety is at the heart of our regulatory role

As the regulator of the social work profession, we protect public safety and enhance the professionalism of social workers.

Our regulatory responsibilities include maintaining the public Register of social workers in New Zealand. The Register is one of the tools we use to ensure that only social workers who are competent and fit to practise enter and remain in the social worker workforce.

The Register provides information about social workers' practising status. Practising social workers must hold a current practising certificate which is renewed annually. As part of the renewal process, social workers declare that they undertake continuing professional development, receive regular professional supervision and uphold the Code of Conduct. They must also declare anything that could affect their ability to practise safely – for example, convictions or health concerns.

Performance measure for Register reporting



See *SOI(1)* indicator in the Statement of Service Performance section for further details.

The Register tells us valuable information about the social worker workforce

Register totals

	Total registered social workers	New to Register	Practising certificates held
2024/25	12,987	583	9,065
2023/24	12,449	744	9,135
2022/23	11,850	650	8,707

Registration pathway

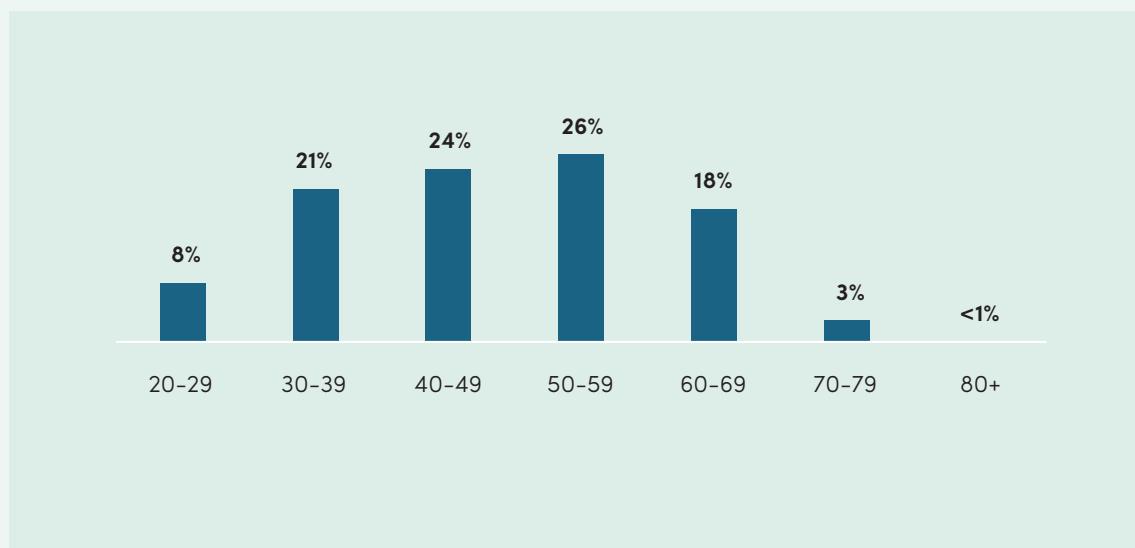
	New to Register by pathway		Practising workforce by pathway
	2023/24	2024/25	2024/2025
New Zealand qualified	77%	79%	86%
Experience pathway: S13	6%	10%	3%
Overseas qualified (incl. Australia)	17%	11%	11%

Practising social workers by gender

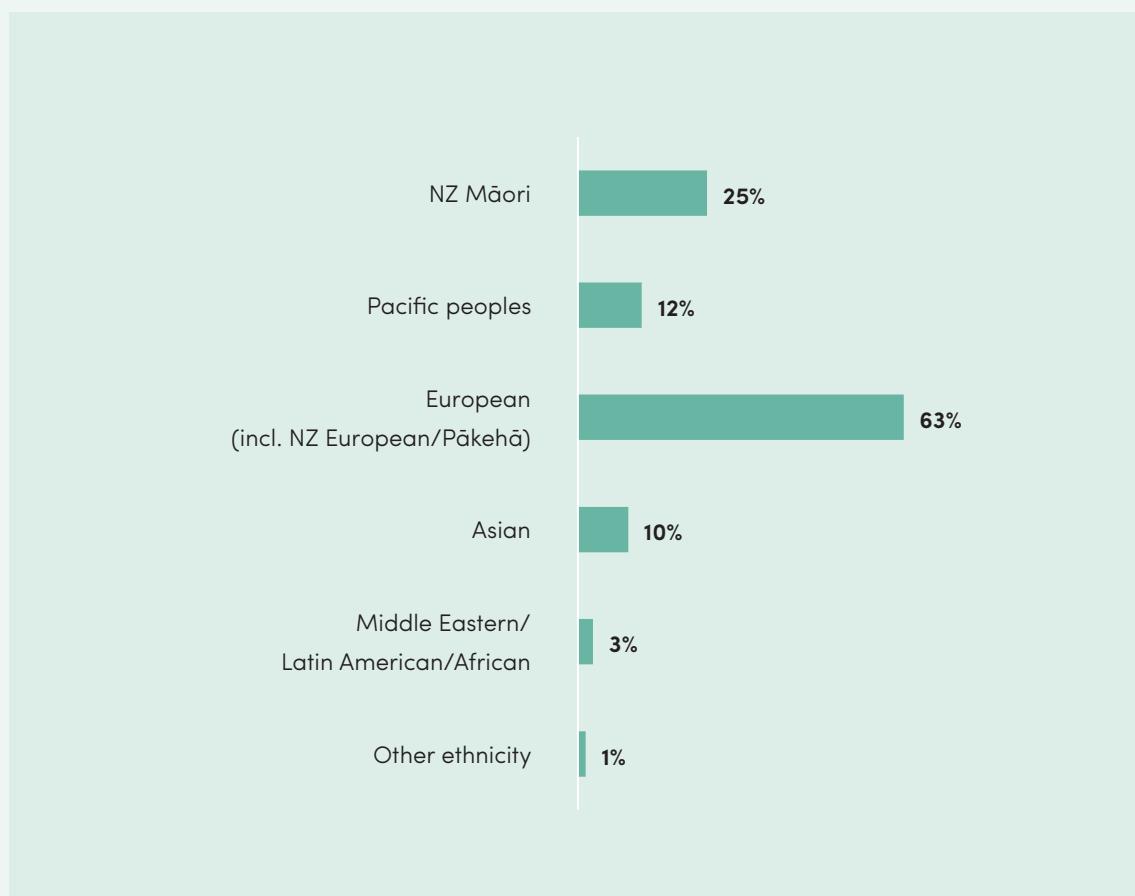


Values over 1% have been rounded

Practising social workers by age group

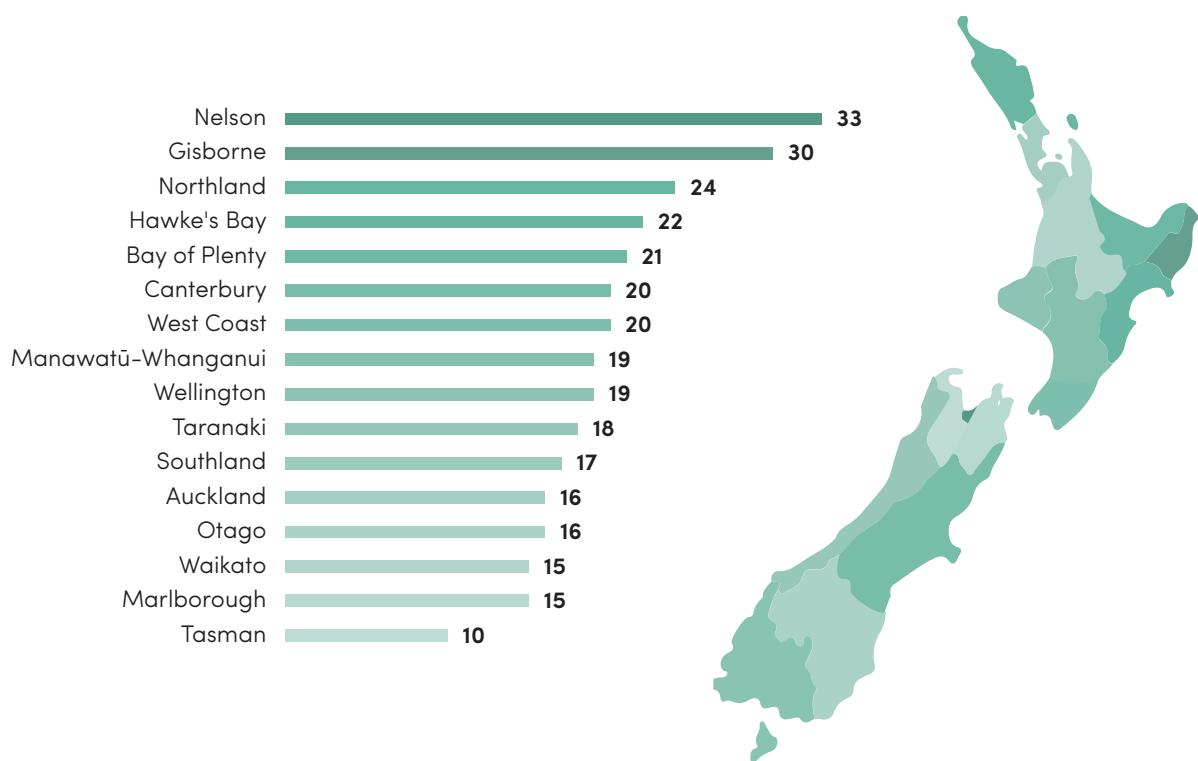


Practising social workers by ethnicity



Social workers can identify with more than one ethnic group, so totals exceed 100%

Geographic distribution of practising social workers per 10,000 people



Practising social workers per 10,000 people for 2024/25. Distribution is based on social workers' residential addresses as recorded in the Register. This may not always reflect the full coverage of area(s) where social workers work.

Practising social workers by employer type



Qualifications prescribed by the SWRB ensure our New Zealand graduates are competent

Setting standards in education helps ensure that social work graduates enter the workplace with expected levels of competence. We monitor, support and review education providers to ensure that social work programmes continue to meet the SWRB's required standards, and we report this activity back to the Board.

Review activity for 2024/25 that was reported back to the Board included three review visits of education providers, and working through programme composition changes with three providers. This engagement helps ensure that social work education continues to meet our requirements for prescribed social work qualifications.

Two review visits for 2024/25 were deferred by the tertiary education organisations (TEOs) at their request and will now occur in 2025/26. One deferral was due to an internal stakeholder review of the programme, and the other was moved from June 2025 to August 2025 because key programme staff at the TEO were away at an international conference.

Performance measure for education



See SPE(QL)6 in the Statement of Service Performance section for further details.

New education standards will provide flexibility for programme delivery

We published new education standards in May 2025. These were finalised following a lengthy period of development including significant sector engagement and comparison against the standards of other national and international regulatory bodies.

The new standards enable innovative approaches to qualification delivery. They are future-focused and flexible enough for alternative programme structures to be developed which meet the identified needs of the social work profession.

A prescription and monitoring framework has also been developed alongside the standards. The new framework supports responsive, risk-based approaches to regulation, which aligns with our regulatory strategy.

The new education standards are due to come into effect from January 2026.

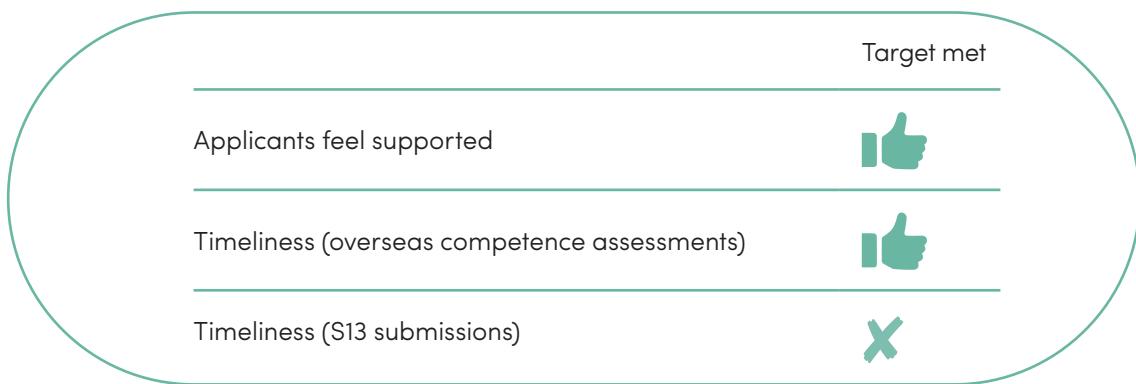
Social workers register through one of three pathways

There are three pathways to becoming registered as a social worker in Aotearoa New Zealand:

- the New Zealand qualification pathway
- the overseas-qualified pathway
- the experience pathway (section 13).

Most social workers register through the New Zealand qualification pathway. We measure success in this area by asking applicants about their experience with the support received in the registration process.

Performance measures for registration



See *SPE(T)1, SPE(T)3, and SPE(QL)1* in the Statement of Service Performance section for further details.

We acknowledge that there is more work to do to ensure we respond to registration applicants in a timely manner, particularly for those applying through the experience pathway. The application process for the experience pathway is complicated. It requires multiple interactions with applicants as they present evidence of their social work practice over many years (typically ten or more) and demonstrate their competence.

To ensure better performance in the future, we are building process improvements into our IT platform. While initially focused on the experience pathway, these changes will enable us to better track applications and support regular communication with applicants through each of the pathways.

The experience pathway closes in February 2026 when section 13 of the Act is repealed.

Practising social workers renew their practising certificates annually

Each year, practising social workers make a declaration that they remain competent to practise. This includes confirming that they are undertaking continuing professional development and accessing regular supervision. They are also asked to inform us if they are under investigation with any other agency or have been charged with an offence.

Performance measure for practising certificate renewal process



See *SPE(QL)2* in the Statement of Service Performance section for further details

Our disciplinary processes support accountability and safe practice

Social workers are required to uphold standards of professional practice. In addition to meeting the SWRB's Core Competence Standards, they are expected to adhere to the SWRB's Code of Conduct.

If anyone is concerned about the standard of professional practice of a social worker, they may raise a concern with us. This process is an important part of our role in protecting the safety of members of the public and ensuring that social workers are accountable for the way in which they practise.

When we receive a concern about a social worker, we check that it meets the criteria for a matter that we can consider. We can only consider matters that our establishing legislation says we can assess.

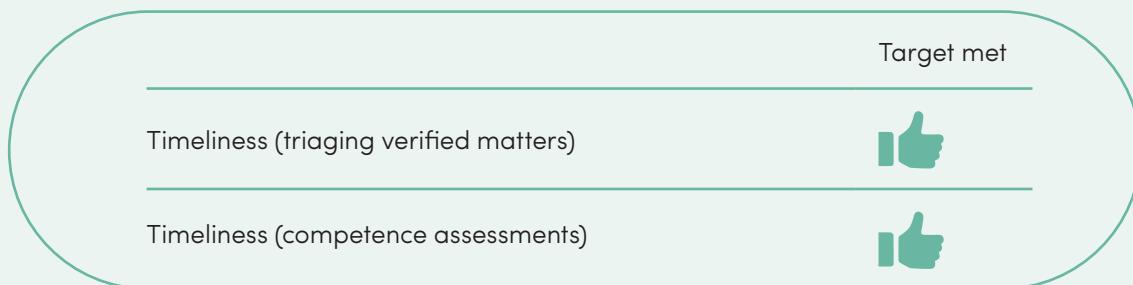
If a matter is not covered by this, it is outside our legal remit, and we either close the matter or refer it to the appropriate body.

We consider all matters raised with us, but not all concerns meet the threshold for classification as a complaint that we can investigate. Therefore, the number of enquiries we handle is higher than what is reported here.

Once we have verified that we can consider a concern, it goes through our professional standards process, which includes consideration by the Board's Complaints and Notifications Committee.

In 2024/25 we received 238 verified complaints and notifications.

Performance measures for complaints and notifications



See SPE(T)2 and SPE(T)4 in the Statement of Service Performance section for further details

Since the introduction of mandatory registration, we have seen a continued increase in the number of complaints and notifications that we receive about social workers. This activity reflects the enforcement aspect of regulation.

In 2024/25, we improved the integration of complaints into our Register database. This has resulted in a more efficient system using existing technology.

We have implemented a revised risk assessment framework into our complaints and notifications work and are trialling a risk identification tool to measure risk more accurately and consistently. In addition, we have focused on building employer understanding of mandatory reporting requirements for social workers – work which will continue in 2025/26 as part of implementing our regulatory strategy.

Number of concerns

	2023/24	2024/25
Complaints and notifications	156	178
Mandatory reports	30	47
Self-declarations	8	13
Total	194	238

Trends over time

Year	Complaints and notifications	Mandatory reports
2024/25	178	47
2023/24	156	30
2022/23	156	28
2021/22	136	19
2020/21	124	34

Trends over time



Mandatory reports

Category	2023/24	2024/25
Serious misconduct	21	31
Health	4	12
Competence	4	4
Conviction	1	-
Total	30	47

Professional Conduct Committees are external panels comprised of social workers and lay people

Professional Conduct Committees (PCCs) are charged with investigating complaints referred to them by the Complaints and Notifications Committee. They have the authority to investigate and request information, interview people involved and decide on the appropriate action relating to the social worker.

In 2024/25:

- Five complaints and notifications were referred to PCCs.
- Nine PCCs concluded their investigations involving 10 social workers.

As at 30 June 2025, PCC investigations of nine social workers remained active.

Complaints and notifications referred to PCCs

2024/25	5
2023/24	8
2022/23	10

The most serious disciplinary cases are referred to the Social Workers Disciplinary Tribunal

The Social Workers Disciplinary Tribunal | Rōpū Whakawawao Tautohe Tauwhiro is an independent body that determines outcomes for disciplinary matters brought against social workers in New Zealand.

This process, including the hearing, is formal and conducted like a court.

PCC matters referred to the Tribunal

2024/25	4
2023/24	2*

* This figure was reported as '1' in the 2023/24 Annual Report, however two PCC matters were referred to the Tribunal in 2023/24.

Tribunal hearings concluded

2024/25	2
2023/24	1

The SWRB has brought the Tribunal's administration in-house

We have brought the administration of the Social Workers Disciplinary Tribunal in-house. This allows for greater oversight of processes and reduces administrative costs associated with the Tribunal's operations.

Work continued throughout 2024/25 on developing a standalone Tribunal website with its own branding. We expect this work to be completed in 2025/26.

New resources launched to support strong professional practice

We have developed a series of resources to support social workers with their professional practice. These demonstrate connection with the SWRB's Code of Conduct and are informed by matters that come before PCCs and the Tribunal.

In addition, we have created resources designed to build public awareness of the conduct they can expect from a social worker, and how to check if a social worker is registered.

The series of resources was launched at Whakamanawa social services conference in September 2024 and made available online. The resources also include posters, leaflets and a video presentation.

Developing resources for social workers, employers and the public is an important component of our work to build awareness of regulatory requirements for social workers. It aligns with the capability shift identified in our Regulatory Strategy to build regulatory understanding.

See SOI2 in the Statement of Service Performance section for further details.

The SWRB will investigate registration compliance

In March 2025, changes to the Social Workers Registration Act 2003 were passed into law. One of these changes was to transfer the social worker registration compliance and support function from Te Kāhui Kāhu, a business unit hosted by the Ministry of Social Development, to the SWRB. This means that from 1 July 2025, the SWRB will receive and respond to notifications about anyone who is presenting or practising as a social worker but is not registered as a social worker.

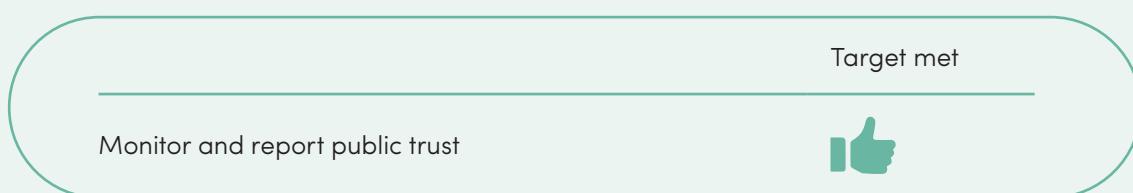
This function is an important part of protecting public safety. The transfer to the SWRB creates a single point of contact for all social worker registration matters, which makes it easier for employers and the public to report concerns and ensures consistent enforcement of registration requirements.

Towards the end of 2024/25, the SWRB worked with Te Kāhui Kāhu to transfer and implement the processes to manage these notifications. This work helped to ensure continuity of the investigative function. The SWRB will closely monitor and provide regular updates on the implementation of this function in 2025/26, alongside reporting against two new performance measures for timeliness of investigations and promoting this investigative function through targeted engagement.

The SWRB commissioned research to explore public trust in the social work profession

In April 2025, the SWRB commissioned Research New Zealand to explore the level of trust the New Zealand public has in the social work profession, and the relationship with social work regulation. This was a repeat of the survey conducted in 2023, which meant we could also look at how public trust may have shifted over time.

Performance measure for public trust



See *SOI(2)* in the Statement of Service Performance section for further details

Between 2023 and 2025, levels of trust in the social work profession had not changed significantly. In 2025, 55% of the survey participants said they have 'full' trust in the social work profession, compared with 57% in 2023. This aligns with the level of trust in a number of other 'caring' professions such as youth workers, counsellors and whānau/family support workers. However, trust in social workers is lower than that for doctors and nurses (79%) and teachers (74%). We note that another public survey undertaken in 2025 showed declining trust levels for many other professions.¹

Who has/does not have trust in social workers?

- Those with personal experience of social workers were more likely to say they have 'full' trust in them (17% compared with 11% of those with no personal experience).
- Those with awareness of regulation for the social work profession were more likely to express full trust and confidence in social workers, compared to those unaware of regulation (57% compared to 43%, respectively).
- Those who identify as Māori were more likely to state that they do not trust the social work profession.

What do people know about registration and accountability?

- 50% believed that social workers are required to be registered (no change from 2023).
- 64% believed social workers are held accountable for the work they do (increase from 59% in 2023).
- The public said they have learned about social work from family and friends' experiences (43%), media reports (42%), and personal experience (30%), among other sources of information.

We continue to monitor and report on public trust in the social work profession to help shape our work as a regulator and in our workforce planning role, and to support our long-term objectives. We will monitor and identify opportunities for collaboration and increasing public awareness of social worker regulation.

¹ [https://cdn.prod.website-files.com/609b31c20fd604566f87ef29/687d8653d3c3748af2b8f15c_Research%20NZ_MediaRelease_TC%20in%20Occupations_16-07-25%20\(002\).pdf](https://cdn.prod.website-files.com/609b31c20fd604566f87ef29/687d8653d3c3748af2b8f15c_Research%20NZ_MediaRelease_TC%20in%20Occupations_16-07-25%20(002).pdf)

05 WORKFORCE PLANNING ROLE

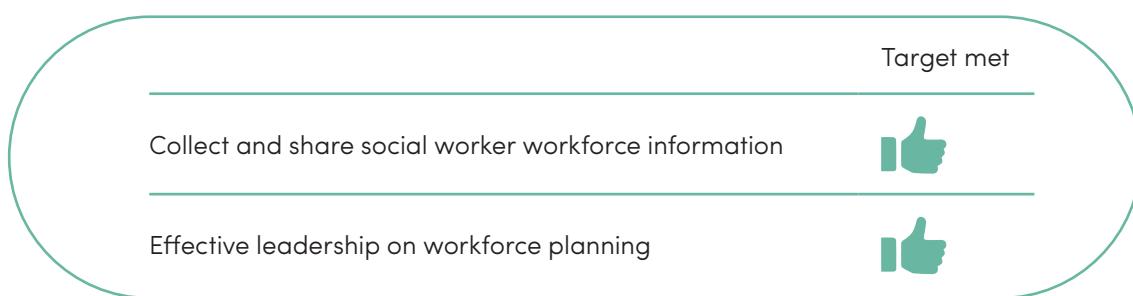
As the lead agency for social worker workforce planning, we had two key focus areas in 2024/25.

We continued to build the evidence base to inform understanding of the opportunities and challenges facing the social worker workforce. This included a survey of social work employers for the first time. We provided advice to the Minister on insights gathered, including recommendations for actions to address workforce shortages.

We continued to strengthen our connections and relationships with stakeholders and partner organisations such as employers, social work educators and decision-makers, identifying opportunities to share information and collaborate on issues affecting workforce sustainability. Work started on the development of government's first cross-sector social worker workforce strategy and action plan.

In our Statement of Performance Expectations for the year, we also set out a third focus area: exploring potential new pathways into social work. Work in this area is being progressed alongside MSD, with the SWRB continuing to work on bridging pathway options, and MSD carrying out targeted engagement to better understand what could be involved in developing a potential 'degree apprenticeship' qualification. We will maintain close contact with the MSD policy team on this work.

Performance measures for workforce planning



See SPE(QT)1, SOI(3) and SPE(QL)5 in the statement of service performance section for details

Building the evidence base with insights and reports

Our flagship social worker workforce report is our Annual Social Worker Workforce Report. This forms part of our suite of workforce reports and is based on what social workers tell us when they renew their practising certificates from May to July each year.

We published the Annual Social Worker Workforce Report 2024 in December. This was based on survey responses from 5,002 out of a total of 8,354 practising social workers who renewed their practising certificate, representing a 60% response rate.

The findings from the annual social worker workforce survey 2024 were also used as the foundation for two spotlight reports about social workers employed by:

- Iwi-based/Kaupapa Māori organisations
- TEOs delivering SWRB-prescribed qualifications.

These spotlight reports are the fourth and fifth in a series looking at workforce insights by employer type. They can help employers identify challenges and opportunities for the social workers they employ and compare this with the overall workforce.

In addition to the Annual Social Worker Workforce Report, we published two other high-level reports:

- Social Worker Employers Report 2024
- Annual Social Work Education Report 2023²

The employer report was the first of its kind for us. We asked employers about their experiences of employing social workers to help build our understanding of the workforce from employers' perspectives. The report highlighted themes impacting employers, including:

- challenges in the supply of social workers, particularly for the larger government employers
- recruitment and retention challenges in rural settings, older peoples' services, and services meeting the needs of Māori and Pacific peoples
- challenges and benefits for employers offering work-based learning opportunities (field education) for ākonga pursuing social work qualifications
- employers' high levels of awareness of their responsibilities when they employ social workers. However, awareness is not always matched by confidence in meeting those obligations.

Together, the reports continue to highlight sustainability issues across the social worker workforce – from entry into the profession to predicted numbers of social workers expecting to leave the profession in the next five years. This evidence has been shared with the Minister for Social Development and Employment and forms the basis of the developing workforce strategy and action plan.

Developing Sustainable Social Work Pathways | Tauwhiro Araraū – the social worker workforce strategy and action plan

The Minister for Social Development and Employment has tasked us with developing government's first ever cross-sector five-year social worker workforce strategy and action plan. The strategy and action plan is being designed to address the known sustainability challenges facing the social worker workforce.

Our vision is for Aotearoa New Zealand to have enough social workers, with the right skills, knowledge and competencies in the right place, at the right time and at the right cost. For social workers to support all New Zealanders to lead happier, healthier and more productive lives. Including Māori, who are disproportionately represented in the social sector, and for whom Te Tiriti ensures the right to services designed and delivered in partnership with Māori.

Sustainable Social Work Pathways | Tauwhiro Araraū covers all parts of the workforce lifecycle. This approach looks at what's happening at each part of the social worker journey from attraction into the profession, entering the workforce, professional development and career progression through to exiting the workforce.

² TEOs are asked to supply data for the previous academic year which leads to education reports being published at least one year after the academic year in question



There are many things that need attention that no single organisation or agency can do alone. The strategy and action plan is about everyone – the profession, employers, educators and the government sector – working together to find solutions to shared challenges and ensure that those solutions are owned and implemented.

As part of this, we continued building relationships with organisations and individuals who have responsibility for actions within the strategy. This included large government employers such as Oranga Tamariki, Te Whatu Ora, and the Tertiary Education Commission.

We also established and held the inaugural meeting of the SWRB's external advisory group. This group provides us with strategic advice on significant issues facing the sector and a systems approach to workforce planning. It includes representatives from professional and peak bodies, iwi social services and government agencies. This meeting's discussion also informed the approach to engagement with individual social workers early in the 2025/26 year.

06 ORGANISATIONAL HEALTH AND CAPABILITY

Most of our activity as an organisation relates to our regulatory function and our workforce planning role. In addition, we have obligations as a Crown agent, including implementing the Enduring Letter of Expectations, and standards set down by the Public Service Commission.

We are committed to increasing the SWRB's organisational capability and effectiveness – as a regulator, in our workforce planning role, as an employer and as a Crown agent.

In 2024/25 we focused on:

- increasing SWRB staff and Board understanding of the regulatory environment, including understanding of te ao Māori in a regulatory context
- continued adherence to public sector requirements and standards
- initiating an operational review of the Act
- completing a review of our Crown funding model.

Performance measures for organisational health



See SPE(QL)3 and SPE(QT)4 in the statement of service performance section for details

The SWRB Secretariat provides the operational support for the Board's work

Number of permanent and fixed-term employees

At the end of 2024/25, the SWRB had 39.7 full-time equivalent employees (FTEs) across 46 people, including the Chief Executive and the Registrar. Current staffing includes fixed-term roles to support specific projects and to support the increasing numbers of regulatory activities that require professional advice.

Staff remuneration information is provided in the financial statements.

Staff turnover

During 2024/25, our organisation recorded a staff turnover rate of 21%. This figure is higher than the New Zealand public service average of 11.9% (2024), highlighting a key area of focus for us. While turnover can reflect a dynamic and evolving workforce, we are taking a proactive approach to understanding the underlying causes and implementing targeted strategies to improve retention, enhance employee engagement, and foster a more stable and supportive work environment.

Diversity, equity and inclusion

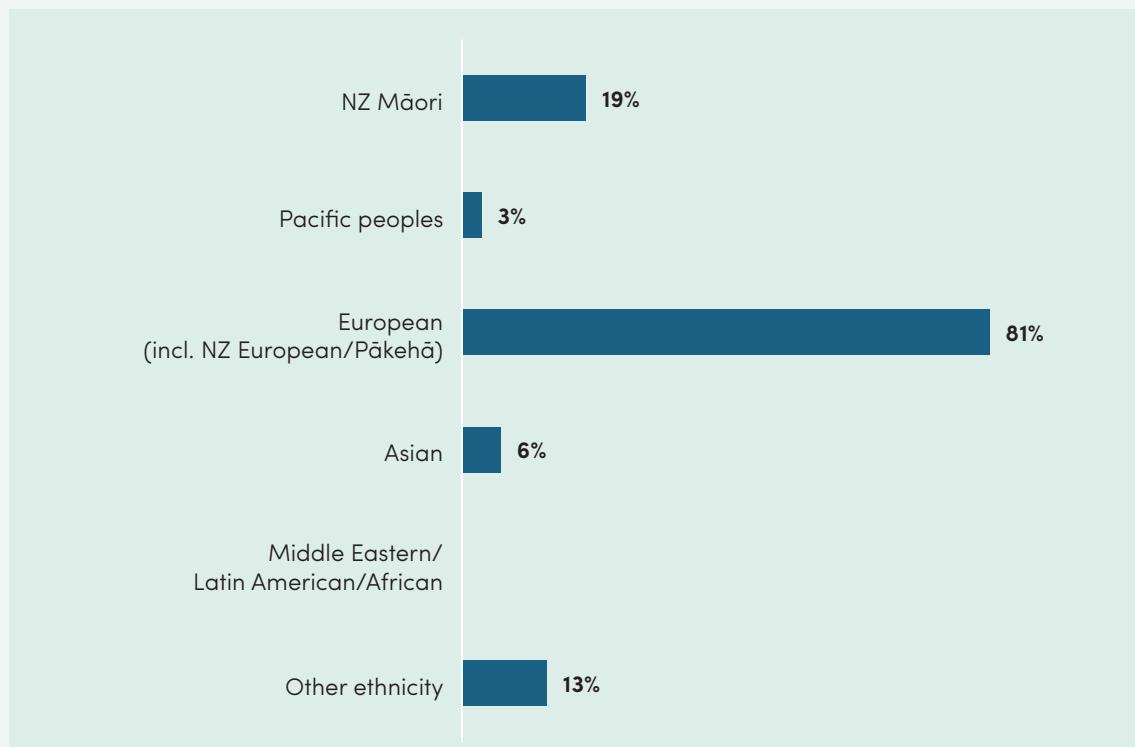
The SWRB aspires to be a diverse, equitable and inclusive organisation.

Staff gender



As of 30 June 2025, 68% of our staff identified as female, and 32% identified as male. This is similar to 2023/24.

Staff ethnicity



As of 30 June 2025, 19% of SWRB staff identify as Māori, 3% as Pacific peoples and 81% as European (including NZ European/Pākehā and other European). The SWRB uses a 'total ethnicity' approach, where staff can identify with more than one ethnic group and may be counted across more than one group, so totals may exceed 100%.

In comparison, in 2023/24 8% of staff identified as Māori, 80% as NZ European/Pākehā and 13% as another ethnic group.

Building an understanding of the SWRB's regulatory role

The SWRB provides staff with opportunities to develop their understanding of our regulatory role and the purpose and functions of our Act. All new staff are expected to complete the level 3 certificate in government regulation and then are supported to apply the learnings to their own work.

In 2024/25, nine staff completed the level 3 certificate in government regulation and one completed the level 4 certificate. A further five were partway through achieving the certificate as at 30 June 2025. A high number of SWRB staff (89%) reported that their understanding of the SWRB's role as an occupational regulator improved during the 2024/25 year, many of whom had completed the level 3 certificate in government regulation as part of their induction.

Māori capability and revitalisation of reo Māori

The SWRB's Māori development strategy – He Arapaki – shaped our activity through the year. He Arapaki supports our efforts to ensure the aims and aspirations of Māori are integral to our work.

There were two key highlights of the year:

- te reo Māori lessons
- launch of He Arapaki learning resources.

Starting in February 2025, Whetū Rangihaeata, Cultural Educator & Advocate guided staff through a comprehensive Te Reo Māori me ūna Tikanga programme. The programme was designed to empower participants with practical language skills and cultural understanding to confidently integrate te ao Māori into their personal and professional lives. This eight-week course was tailored to suit all learning levels.

Feedback from the 15 members of staff attending was positive, and included the following comments:

“The tutor was great and created a safe, positive learning environment that was supportive and fun. I thoroughly enjoyed it.”

“I really appreciated the tools for correct pronunciation and the resources for understanding elements of Tikanga.”

Throughout the year, staff have explored the SWRB values and engaged in kōrero about te ao Māori and tikanga. Our staff are confident in using karakia for the opening and closing of meetings, and we participate in weekly waiata sessions.

A new tactile He Arapaki resource was launched for staff in June 2025. Coinciding with Matariki, this was a hands-on opportunity to explore this learning resource and how it contributes to indigenising the regulatory environment.

The resource comprises tactile member cards covering five themes:

- Arapaki insights: weaving tukutuku into social work regulation
- Connecting with SWRB values; a pathway to deeper professional practice
- Embracing the wisdom of whakataukī
- Exploring tupua te kawa – developing your own model of understanding
- Taurahere: a holistic model of practice.

The cards will be a valuable tool for supporting kōrero and building understanding for teams and across the organisation for years to come.

Completing a review of our Crown funding model

In 2024, the SWRB undertook a comprehensive review of the funding required to deliver our Crown obligations. The Crown funding review analysed activities we undertake as a Crown entity that are mandated by legislation or government direction but serve the broader public good. These activities include official information requests and parliamentary questions, providing ministerial and agency advice, and accountability reporting. The review quantified the costs of delivering these Crown functions to develop a sustainable funding model and provide our monitor (MSD) with evidence-based costings. This work will inform our 2025 review of the Social Workers Registration Act to be provided to the Minister and tabled in Parliament during the 2025/26 year.

Organisational process improvement

One of our three long-term outcomes for 2024–2028 is to operate as a trusted, effective, responsive regulator. This means that we monitor and review our own systems to meet standards of good regulatory stewardship. In the 2024/25 year, we have sought out priority areas for our continuous improvement approach that will make a difference to the way we do things now and in the future.

Examples of process improvement projects for 2024/25 include developing the Regulatory Strategy and a Code of Service for the organisation. These are complementary pieces of work as we lift the organisation's capability as a modern occupational regulator. These projects stem from feedback we have received and our own understanding of where processes and systems could be improved.

Other process improvement projects developed and implemented in 2024/25 use existing technologies to become more efficient in our core work:

- Bringing the administration of the Social Workers Disciplinary Tribunal in-house and beginning development of a standalone website for the Tribunal
- Revising the travel management system and service providers to ensure we have a system that is fit for purpose, efficient and meets internal and external needs
- Migrating our complaints and notifications records to our iMIS database which allows for more efficient and accurate reporting, and allows access to Register data in a way that streamlines record-keeping (while maintaining confidentiality and privacy of social workers)
- Developing a 'dashboard' tool to summarise and display key summary statistics and indicators for the SWRB Board to guide key governance decision-making. The first phase of this dashboard project focused on key strategic information about the SWRB's work across regulatory, workforce planning, organisational capability and strategic accountability functions.

These examples meet our performance expectations for the year to develop or implement at least four process improvements.

Carbon Neutral Government Programme

The SWRB continues to work towards managing the organisation's environmental impacts in line with the expectations of the Carbon Neutral Government Programme. It reported its carbon emissions for the 23/24 year to the Ministry for the Environment in December 2024.

Our total emissions for the 2023/24 year were 55.3 Mt of Carbon (compared to 38.0 Mt in 2022/23), of which 53% related to air travel. While this represents a substantial increase in emissions from the 2022/23 to the 2023/24 year, as a small organisation, carbon emissions can be impacted by relatively small amounts of additional travel. In 2023/24 this included a small amount of international travel on SWRB business to attend overseas conferences. Our target is to reduce emissions by 42% by 2030.

The SWRB employs remote workers to ensure that we have the necessary specialist skills. We continue to monitor the travel arrangements for our remote workers, and take a pragmatic approach to requiring in-person attendance at meetings and events. In 2024/25, we introduced an updated travel management policy. This is supporting our approach to ensuring that only travel required for their specialist role is undertaken by our remote workers.

The SWRB will be submitting its 2024/25 carbon emissions for audit in November.

Public Records Act

We are committed to robust information management practices that uphold the principles of transparency, accountability, and legislative compliance. As a Crown entity, the SWRB is required to meet the obligations set out in the Public Records Act 2005. In response to a comprehensive PRA audit conducted by Deloitte, the SWRB has developed and continues to implement the detailed action plan to address key recommendations, with a particular focus on seven priority areas identified by the Chief Archivist.

The current taxonomy and Retention and Disposal Schedule have been reviewed and prepared for submission to Department of Internal Affairs for approval.

The SWRB's Information Management Project Team continues to lead ongoing improvements, including structural and process changes, staff training, and the development of a draft Information Management Policy. These efforts are designed to build organisational capability and ensure that all staff understand their role in safeguarding information as a strategic resource.

Through these initiatives, the SWRB affirms its commitment to responsible information stewardship and continuous improvement in recordkeeping practices.

Official Information Act requests

The SWRB received 14 Official Information Act 1982 (OIA) requests in 2024/25 and 11 personal information requests under the Privacy Act 2020. All OIA requests were responded to within 20 working days, as specified by the legislation. Three Privacy Act requests were responded to outside the 20 day timeframe. The SWRB also received six information requests from other Government organisations. These requests were responded to on time.

Plain Language Act

The SWRB is committed to using plain language in its communications. We support staff to build their competence in communicating with plain language. In 2024/25, this included offering plain language workshops. These workshops were delivered by Write Group Ltd.

Overall, participants reported an increase in their degree of confidence across aspects of plain language rating after attending the workshops.

Implementing the Government's priorities

As a Crown agent and public sector organisation, the SWRB works to deliver on Government expectations. Our regulatory and workforce planning roles contribute to improving the outcomes of several of the Government's nine target areas. The safe practice of social work and strength of the workforce support the work of other agencies on focus areas including:

- reducing child and youth offending
- reducing violent crime
- having fewer people on the Jobseeker benefit.

In our role as lead agency for social worker workforce planning, the SWRB provides the Minister with information and advice throughout the year. A large part of this is being tasked with the development of the workforce strategy and action plan. During the 2024/25 year, our workforce planning role also included identifying workforce trends to support efforts to create a sustainable workforce.

Directions issued by Ministers

During the reporting period we have continued to comply with the applicable directions previously issued by the Minister for the Public Service and Minister of Finance. Specifically, this includes directions relating to carbon neutral reporting, procurement, the New Zealand Business Number, and shared authentication.

07

STATEMENT OF SERVICE PERFORMANCE

Our performance is assessed through timeliness, quantity and quality measures from our Statement of Performance Expectations (SPE) 2024/25 and our Statement of Intent (SOI) 2024–2028. The performance measures were selected to cover quantitative and qualitative measurements of progress towards the outcomes in the SWRB's Statement of Intent 2024–2028, Outcomes Framework 2024 and focus areas identified in the Statement of Performance Expectations 2024/25. The SOI has 4 long-term measures, with 8 indicators between them. The SPE has 12 measures which cover the shorter-term progress of these metrics. These measures have been developed in collaboration with our Board and MSD, our monitoring agency.

This is the first year of the SWRB's SOI for 2024–2028, which was revised (along with the Outcomes Framework) as of 1 July 2024 per legislative requirements. This impacts our ability to compare this year's performance with previous results. There are 12 short-term measures for the year 2024/25, and 4 longer-term measures that cover the 2024–2028 period.

The SWRB currently delivers services under a single output class: delivery of mandatory registration and workforce planning for all social workers. These are grouped by sub-output class in this annual report.

SPE 2024/25 Measure	Target 2024/25	2024/25 EOFY result	Comparison to 2023/24
Sub-output class: Delivery of mandatory registration			
SPE(T)1: Percentage of overseas competence assessments that are assessed within 35 working days	70%	93%	n/a
SPE(T)2: Percentage of verified complaints and notifications that receive a triage outcome within 10 working days of submission	80%	87%	n/a
SPE(T)3: Percentage of verified section 13 experience pathway submissions that receive an outcome within 40 working days of submission	80%	63%	n/a
SPE(T)4: Percentage of complaints and notifications competence assessments that are returned within 25 working days of receipt	75%	100%	n/a

SPE 2024/25 Measure	Target 2024/25	2024/25 EOFY result	Comparison to 2023/24
Sub-output class: Delivery of mandatory registration (continued)			
SPE(QL)1: Percentage of applicants who report a neutral or positive experience with the support received in the registration process	80%	87% of 155 social workers surveyed who registered in 2024/25	n/a
SPE(QL)2: Percentage of applicants who report a neutral or positive experience with the support received in the practising certificate renewal process	80%	95% of 1,121 social workers surveyed who renewed their practising certificate for 2025/26	n/a
SPE(QL)4: Percentage of stakeholders surveyed who rated the leadership provided by the SWRB as a modern regulator as effective	80%	100% of 10 stakeholders surveyed	100%
SPE(QL)6: Monitor, support, and review education providers to ensure they are meeting education standards	5 reviews completed and back to Board	<p>Review activity completed and reported back to Board (includes ongoing monitoring and support activity related to implementation of the new education standards published in June 2025):</p> <ul style="list-style-type: none"> - 3 TEO review visits conducted - 3 TEOs supported to explore programme composition 	4 engagements
Sub-output class: Delivery of workforce planning			
SPE(QL)5: Percentage of stakeholders surveyed who rated the leadership provided by the SWRB on workforce planning as effective	80%	83% of 6 stakeholders surveyed	100%
SPE(QT)1: Collect and share information about social work workforce and education, highlighting current and potential future issues and challenges facing the social worker workforce	2 high-level survey reports and 2 'spotlight' reports published	<p>2 high-level survey reports (workforce; education)</p> <p>2 spotlight reports (social worker employers; social workers employed by TEOs delivering SWRB-prescribed qualifications)</p> <p>Workforce Planning Insights Report</p>	n/a

SPE 2024/25 Measure	Target 2024/25	2024/25 EOFY result	Comparison to 2023/24
Sub-output class: Organisational capacity			
SPE(QL)3: Percentage of SWRB staff who report that their understanding of the SWRB's role as an occupational regulator (and the wider regulatory environment) has improved	85%	89% agree or strongly agree that their understanding of the SWRB's role as occupational regulator has improved	n/a
SPE(QT)4: Implement internal process improvement projects, with a focus on increasing SWRB organisation capability and effectiveness	4 projects implemented or developed	4 projects	n/a

The following table shows progress towards our longer-term Statement of Intent 2024–2028 measures, noting that 2024/25 is the first year within this reporting period.

SOI measure 2024–2028	Measure description	Indicator	2024/25 progress
SOI(1)	Practising social workers are competent, safe to practise and accountable for the way in which they practise	Monitor and report the number of registered and practising social workers	Met and on track. Each year, the SWRB reports on the number of registered and practising social workers as of 30 June in its Annual Report. 2024/25: 12,987 registered social workers 9,065 practising social workers
		Monitor and report the number of complaints and notifications	Met and on track. Each year, the SWRB reports on the number of complaints and notifications received between 1 July and 30 June. 2024/25: 178 complaints and notifications, noting an increasing trend over the past 4–5 years since registration became mandatory.

SOI measure 2024–2028	Measure description	Indicator	2024/25 progress
SOI(2)	<p>Social workers, employers and the public are aware of regulatory requirements for social workers, namely:</p> <p>standards for registration, education and training;</p> <p>requirements for strong professional practice (competence standards; Codes of Conduct and Ethics); and</p> <p>accountability and reporting issues of conduct and safety.</p>	Monitor and report public trust in the social work profession	<p>Met and on track. The SWRB conducted a follow-up public survey on trust and confidence in the social work profession in April 2025. Early findings are reported on page 20 of this annual report.</p>
		Monitor and report social worker and public beliefs about safety, accountability and reporting	<p>Met and on track. The 2024 workforce survey report (December 2024) shows social workers have high confidence in their employer's policies and processes for practice/conduct issues (91%), and 95% would raise concerns with the SWRB if it was not possible to resolve with their employer.</p>
		Monitor and report trends in social worker beliefs about best practice and safety in the profession	<p>The SWRB conducted a follow-up public survey on trust and confidence in the social work profession in April 2025. Several questions were asked about public understanding and beliefs about social worker regulation, registration, and accountability. Early findings are reported on page 20 of this annual report.</p>
		Increase provision of information about competence standards, Codes of Conduct and Ethics	<p>Met and on track. In October 2024, the SWRB launched a new series of resources to support social workers, including six brochures covering each item of the Code of Conduct; posters and postcards to inform the public of a social worker's role – <i>Is Your Social Worker Registered?</i> and <i>What You Can Expect from Your Social Worker</i>.</p>
SOI(3)	The SWRB contributes workforce insights to identify potential risks and opportunities to workforce sustainability	Reporting, active sharing and engagement with key audiences and stakeholders about workforce trends and insights	<p>Met and on track. The SWRB published three survey reports on the social worker workforce, education, and employers in 2024/25. An insights report and two spotlight reports were also published. The spotlight reports focused on specific subsets of the workforce (social workers employed by TEOs offering SWRB-prescribed qualifications, and those employed by Iwi-based/Kaupapa Māori organisations).</p>
			<p>These were shared directly with employer and partner agencies, published on the SWRB website and highlighted in the SWRB's sector newsletter.</p>

SOI measure 2024–2028	Measure description	Indicator	2024/25 progress
SOI(4)	The SWRB is a trustworthy and effective occupational regulator, showing leadership, responsible regulatory stewardship	Satisfaction with timeliness and appropriateness of information and insights to relevant Minister(s) and government agencies	On track. A survey of Ministerial and government contacts showed 100% satisfaction with timeliness and appropriateness of information and insights. ³
Area of measurement	Measure number	Notes	
Timeliness	SPE(T)1–4	All timeliness measures are based on tracking data extracted from iMIS, our secure database of applications, registration and notifications. ‘Number of working days’ are calculated by excluding weekends, public holidays and office closure days for the SWRB as per legislation.	
Quantity	SPE(QT)1, 4 SPE(QL)6 SOI 1–3	All quantity measures are based on the number of outputs or activities that relate to the function’s area of focus. These are measured through project and business tracking at an internal level, and through reports to the Project Governance Group, SLT or the SWRB Board. Report publication is measured as the date the report was published on the SWRB’s website.	
Quality	SPE(QL)1–5 SOI 4	All quality measures are based on surveys of specific groups who can comment on our performance in that function’s area of focus. For 2024/25, these include social workers, key strategic stakeholders, internal staff and Ministerial/government contacts. All surveys are conducted online, in a way that is anonymous and confidential, so a participant’s responses cannot be linked back to their records or relationship with the SWRB.	
The Statement of Service Performance has been prepared in accordance with Tier 2 PBE FRS 48 reporting standards, which have been applied consistently throughout the period, and complies with PBE financial reporting standards.			

³ The SWRB will work to improve on the response rate for this survey in future (29% in 2024/25, or 2 out of 7 contacts), noting that we currently only report to one Minister.

Statement of actual revenue and expenses compared with SPE 2024/25 forecast

	2024/25 Actual	2024/25 Budget	2023/24 Actual
Reporting category			
REVENUE			
Registration and practising fee and levy	6,495,690	6,554,808	5,367,236
Revenue from the Crown	795,000	765,765	2,363,000
Program recognition and other revenue	143,925	170,000	94,373
Interest	262,866	87,691	220,461
Total income	7,697,481	7,578,264	8,045,070
EXPENSES			
Administration and overhead costs	236,558	251,311	238,104
Complaints and Tribunal fees	113,339	530,087	89,839
Publications and promotions	5,427	35,934	17,523
Depreciation and amortisation	31,746	34,166	28,264
Personnel costs	5,391,382	5,467,825	5,141,877
Other expenses	1,339,084	2,499,510	1,603,481
Total expenses	7,117,536	8,818,833	7,119,088
Surplus for the year	579,945	(1,240,569)	925,982

STATEMENT OF RESPONSIBILITY

The Board is responsible for the preparation of the Social Workers Registration Board's financial statements and statement of performance, and the judgements made in them.

The Board is also responsible for any end-of-year performance information provided by the Social Workers Registration Board under section 19A of the Public Finance Act 1989.

The Board has responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the Board's opinion, these financial statements and statement of performance fairly reflect the financial position and operation of the Social Workers Registration Board for the year ended 30 June 2025.

Signed on behalf of the Board:



Mike Munnely RSW
Chair



John Willis
Board member (Chair of Finance, Audit and Risk Committee)

TE KUPU A TE KAIAROTAKE MOTUHAKE INDEPENDENT AUDITOR'S REPORT

To the readers of the Social Workers Registration Board's annual financial statements and performance information for the year ended 30 June 2025

The Auditor-General is the auditor of the Social Workers Registration Board (the Board). The Auditor-General has appointed me, Sefton Vuli, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information] on pages 41 to 60;
- the performance information that consists of:
 - the statement of service performance for the year ended 30 June 2025 on pages 30 to 35; and
 - the end-of-year performance information for appropriations for the year ended 30 June 2025 on pages 60 to 61.

Opinion

- The annual financial statements of the Board:
 - fairly present, in all material respects:
 - » its financial position as at 30 June 2025; and
 - » its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards (Reduced Disclosure Regime).
- The statement of service performance fairly presents, in all material respects, the Board's service performance for the year ended 30 June 2025. In particular, the statement of service performance:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Board for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
 - fairly presents, in all material respects, for each class of reportable outputs:
 - » the actual performance of the Board;
 - » the actual revenue earned; and
 - » the output expenses incurred
 - as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Board's statement of service performance expectations for the financial year; and
 - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards (Reduced Disclosure Regime).

- The end-of-year performance information for appropriations:
 - fairly presents, in all material respects:
 - » what has been achieved with the appropriation; and
 - » the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards (Reduced Disclosure Regime).

Our audit was completed on 15 December 2025. This is the date at which our opinion is expressed.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

Responsibilities of the Social Workers Registration Board for the annual financial statements and the performance information

The preparation of the financial statements and performance information of the Board is the responsibility of the Social Workers Registration Board's Governing Body (the Board members).

The Board members are responsible on behalf of the Board for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. This includes preparing performance information that provides an appropriate and meaningful basis to enable readers to assess what has been achieved for the year.

The Board members are responsible for such internal control as they determine is necessary to enable them to prepare annual financial statements, a statement of service performance, and the end-of-year performance information for appropriations that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations, the Board members are responsible on behalf of the Board for assessing the Board's ability to continue as a going concern.

The Board member's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the annual financial statements and the performance information

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

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

For the budget information reported in the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations, our procedures were limited to checking that the information agreed to the Board's statement of service performance expectations or to the Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2025.

We did not evaluate the security and controls over the electronic publication of the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations.

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

- We identify and assess the risks of material misstatement of the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate whether the statement of service performance and the end-of-year performance information for appropriations:
 - provide an appropriate and meaningful basis to enable readers to assess the actual performance of the Board in relation to the forecast performance of the Board (for the statement of service performance) and what has been achieved with the appropriation by the Board (for the end-of-year performance information for appropriations). We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - fairly present the actual performance of the Board and what has been achieved with the appropriation by the Board for the financial year.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations, including the disclosures, and whether the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board members are responsible for the other information. The other information comprises all of the information included in the annual report, but does not include the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations, and our auditor's report thereon.

Our opinion on the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, the statement of service performance, and the end-of-year performance information for appropriations or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the Board.



Sefton Vuli

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand

08 FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
REVENUE				
Non-exchange revenue	2	6,721,925	6,717,989	7,004,848
Exchange revenue	2	712,689	772,583	819,762
Total revenue		7,434,614	7,490,572	7,824,610
EXPENSES				
Administration and overhead costs		236,558	251,311	238,104
Complaints and Tribunal fees		113,339	530,087	89,839
Publications		5,427	35,934	17,523
Depreciation expense	9	31,746	34,166	28,264
Personnel costs	3	5,391,382	5,467,825	5,141,877
Other expenses	4	1,339,084	2,499,510	1,603,481
Total expenses		7,117,536	8,818,833	7,119,088
Finance income	5	262,866	87,692	220,461
Surplus/(deficit) for the year		579,945	(1,240,569)	925,982
Other comprehensive revenue and expenses		-	-	-
Total comprehensive revenue and expense		579,945	(1,240,569)	925,982

The above Statement of Comprehensive Revenue and Expenses should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Balance at 1 July		2,808,024	2,364,595	1,882,042
Total comprehensive revenue and expense		579,945	-1,240,569	925,982
Balance at 30 June	15	3,387,969	1,124,025	2,808,024

Explanations of major variances against budget are provided in note 18.

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
CURRENT ASSETS				
Cash and cash equivalents	6	3,876,150	3,115,820	2,988,246
Investments	7	4,513,090	1,500,000	2,750,000
Receivables	8	267,258	133,500	613,673
Prepayments		160,877	152,992	138,387
Total current assets		8,817,374	4,902,312	6,490,306
NON-CURRENT ASSETS				
Property, plant and equipment	9	85,495	64,822	64,613
Total non-current assets		85,495	64,822	64,613
TOTAL ASSETS		8,902,869	4,967,134	6,554,919
CURRENT LIABILITIES				
Payables	10	1,027,385	383,650	1,069,567
Deferred revenue	11	4,094,640	3,256,718	2,330,773
Employee benefits	13	392,876	202,741	346,556
Total current liabilities		5,514,900	3,843,109	3,746,896
TOTAL LIABILITIES		5,514,900	3,843,109	3,746,896
NET ASSETS		3,387,969	1,124,025	2,808,023
EQUITY				
Accumulated comprehensive revenue and expense	15	3,387,969	1,124,025	2,808,023
TOTAL EQUITY		3,387,969	1,124,025	2,808,023

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
CASH FLOW FROM OPERATING ACTIVITIES				
Cash receipts from fees and levies		8,574,798	6,642,125	5,830,376
Cash receipts from government funding		795,000	766,000	2,363,000
Interest received		257,323	87,691	201,553
Payments to employees		(5,343,834)	(5,012,395)	(5,092,928)
Payments for goods and services		(1,644,455)	(3,392,558)	(1,002,783)
GST (net)		42,419	-	(824,354)
Net cash inflow/(outflow) from operating activities		2,681,252	(909,137)	1,474,863
CASH FLOW FROM INVESTING ACTIVITIES				
Receipts from sale or maturity of investments		6,800,000	100,000	6,800,000
Purchase of property, plant and equipment		(43,347)	(35,000)	(42,908)
Purchase of investments		(8,550,000)	-	(7,950,000)
Net cash inflow/(outflow) from investing activities		(1,793,347)	65,000	(1,192,908)
Net increase/(decrease) in cash and cash equivalents		887,904	(844,137)	281,955
Cash and cash equivalents at the beginning of the year		2,988,246	3,959,957	2,706,291
Cash and cash equivalents at the end of the year	6	3,876,150	3,115,820	2,988,246

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. STATEMENT OF ACCOUNTING POLICIES

Reporting entity

The Social Workers Registration Board (SWRB) is a Crown entity registered under the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the SWRB's operations includes the Crown Entities Act 2004, the Crown Service Enterprise Act 2002 and the Social Workers Registration Act 2003. The SWRB's ultimate parent is the New Zealand Crown.

The SWRB's main purpose is to provide services to the New Zealand public and does not operate to make a financial return. For the purposes of complying with generally accepted accounting practice in New Zealand ("NZ GAAP"), the SWRB is a public sector public benefit entity.

Basis of preparation

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

Statement of compliance

The financial statements and the statement of service performance of the SWRB have been prepared in accordance with NZ GAAP. They comply with Public Benefit Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for a Tier 2 public benefit entity and disclosure concessions have been applied where considered appropriate.

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with NZ GAAP, and the Social Workers Registration Act 2003.

The SWRB qualified as a Tier 2 reporting entity as it is not publicly accountable and not large (operating expenditure between \$5m and \$33m).

These financial statements for the SWRB are for the year ended 30 June 2025 and were authorised for issue by the Board on 15 December 2025.

The SWRB was required under Section 156 of Crown Entities Act 2004 to complete its audited financial statements and service performance information by 31 October 2025. This timeframe was not met due to a combination of factors including limited staff capacity and the requirement for additional statutory reporting information in the annual report.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars (\$) which is the SWRB's functional and presentation currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

Changes in accounting policies

The accounting policies detailed in the following notes have been applied consistently to all periods presented in these financial statements.

New or amended standards adopted

Amendment to PBE IPSAS 1

This amendment requires disclosure of audit firms' services for audit and other services, disaggregated into specific categories. This amendment does not have a significant impact for the SWRB.

Critical accounting estimates and assumptions

In preparing these financial statements, the SWRB has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events and are believed to be reasonable under the circumstances.

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

Impairment of financial assets

The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- useful lives, depreciation method, rate and residual values of property, plant and equipment (refer to note 9)
- receivables impairment (refer to note 8)
- determining short-term employee benefits (refer to note 13).

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

- classification of revenue as exchange and non-exchange transactions (refer to note 2)
- leases classification (refer to note 12).

Summary of accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Goods and Services Tax

The financial statements are stated exclusive of Goods and Services Tax (GST), with the exception of receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to or received from the IRD, including the GST relating to investing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The SWRB is a public authority under the Income Tax Act 2007 and consequently is exempt under s CW 38 from the payment of income tax. Accordingly no provision has been made for income tax.

Budget figures

The budget figures are derived from the statement of performance expectations as approved by the Board on 21 June 2024. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Financial instruments

Financial assets and financial liabilities are recognised when the SWRB becomes a party to the contractual provisions of the financial instrument apart from receivables from exchange

transactions which are initially recognised when they are originated.

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when and only when the SWRB has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets

The SWRB's financial assets comprise cash and cash equivalents, investments, and receivables. At the reporting date all of the SWRB's financial assets are classified at amortised cost, on the basis of the SWRB's business model for managing the financial assets and the contractual cashflow characteristics of the financial asset.

At initial recognition, they are recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for impairment.

The SWRB derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the SWRB has transferred its right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the SWRB has transferred all the risks and rewards of the asset; or
- the SWRB has neither transferred nor retained all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

For receivables, the SWRB applies the simplified approach permitted by PBE IPSAS 41, which requires lifetime losses (ECLs) to be recognised from the initial recognition of the receivable.

During this process the SWRB determines whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs the SWRB 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 SWRB's historical experience and informed credit risk assessment and including forward looking information. The SWRB assumes the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

The SWRB derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. The SWRB also derecognises a financial liability when its terms are modified and the cashflows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

Financial liabilities

The SWRB's financial liabilities include trade and other creditors. All financial liabilities are initially recognised at fair value (less directly attributable transaction costs) and are measured subsequently at amortised cost using the effective interest method.

The SWRB derecognises a financial liability when its contractual obligations are discharged, cancelled or expire. The SWRB also derecognises a financial liability when its terms are modified and the cashflows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

Comparative information

Certain comparative information has been reclassified in line with the current year presentation. The main items reclassified include separating cash receipts from fees and levies and cash receipts from government funding in the statement of cash flows (which were previously grouped), reclassification of expenses between personnel costs and other expenses in line with

current year reporting, and separating finance income into its own section in the statement of comprehensive income and expenses instead of being included as part of total revenue. These reclassifications do not have any impact on the total comprehensive revenue and expense in the statement of comprehensive revenue and expenses or to the net assets of the Board.

Expenses

All expenses are recognised in surplus and deficit within the statement of comprehensive revenue and expenses upon utilisation of the service or at the date of their origin.

Equity

The SWRB's capital is its equity, which comprises accumulated funds and contributed capital. Equity is measured as the difference between total assets and total liabilities.

The SWRB is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives.

The SWRB manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure the SWRB effectively achieves its objectives and purpose, whilst remaining a going concern.

A provision for onerous contracts is recognised when the expected benefits to be derived by the SWRB from a contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the SWRB recognises any impairment loss on the assets associated with that contract.

2. REVENUE

Accounting policy

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the SWRB and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the SWRB's revenue streams must also be met before revenue is recognised.

Revenue transactions

Revenue is comprised of non-exchange and exchange transactions. Revenue from exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services or use of assets) to another entity in exchange.

Non-exchange transactions arise where an entity receives value from another entity without giving approximately equal value in exchange.

Revenue from non-exchange transactions

Revenue from the Crown

Crown revenue is recognised during the year of receipt unless there are any stipulations that meet the definition of a 'condition' specifically requiring the SWRB to return funding if it is not utilised in the way stipulated. Such conditions result in the creation of a liability (i.e. a present obligation) rather than the recognition of revenue.

An amount of \$135,000 was received from the Ministry of Social Development (MSD) as a

contribution to Crown activity (2024: \$923,000). \$29,000 was for setting up the social worker registration compliance function previously undertaken by Te Kāhui Kāhu. \$106,000 was for supporting activities required to be undertaken to meet the SWRB's Crown reporting requirements.

An amount of \$660,000 was received from MSD to fund workforce planning (2024: \$705,000).

An amount of \$0 was received from MSD to fund the Oranga Tamariki Capability Project (2024: \$735,000).

Practising fees

The SWRB's annual recertification cycle runs from 1 July to 30 June. Fees received in advance of the commencement of the recertification cycle are recognised as deferred until the first day of the recertification year, that is 1 July, when they are recognised in full as revenue. Fees received within the recertification year to which they relate are recognised in full upon receipt.

Disciplinary levy

In the 2020 year the SWRB restored a disciplinary levy to reflect the costs of managing complaints and disciplinary processes.

The disciplinary levy income is payable by all members and is recognised as income within the recertification year to which it relates.

Revenue from exchange transactions

Application fees and fees for competence assessment, competence recertification and non-binding assessment are recognised when all application data has been received.

	2025 Actual \$	2024 Actual \$
REVENUE FROM NON-EXCHANGE REVENUE TRANSACTIONS:		
Practising fees	4,186,903	3,579,174
Crown funding	135,000	1,658,000
Disciplinary levy	1,740,022	1,062,674
Workforce planning income	660,000	705,000
TOTAL NON-EXCHANGE REVENUE	6,721,925	7,004,848
REVENUE FROM EXCHANGE TRANSACTIONS: APPLICATION AND COMPETENCE FEES:		
Application fees	236,915	233,269
Competence fees	475,574	586,612
Other revenue	200	(120)
TOTAL EXCHANGE REVENUE	712,689	819,761
TOTAL REVENUE	7,434,614	7,824,609

3. PERSONNEL COSTS

Breakdown of personnel costs and further information	2025 Actual \$	2024 Actual \$
Salaries	5,181,970	4,972,503
Superannuation employer contributions	151,060	146,192
Other personnel costs	58,352	23,182
Total personnel costs	5,391,382	5,141,877

During the year ended 30 June 2025 there was one employee who received compensation of \$16,000 in relation to their termination (2024: nil).

The difference in total remuneration reflects the timing of payment of the performance component of the total remuneration.

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year. Attendance fees totalling \$6,563 were paid to two committee members prior to their being appointed to the Board.

There is a Board member who works for the public sector and their fees are paid to their employer rather than to the Board member.

4. EXPENSES

OTHER EXPENSES	2025 Actual \$	2024 Actual \$
Audit fees ¹	36,696	36,696
Database expenses	147,824	153,400
Net movement in impairment provisions	-188,699	137,192
Legal fees	36,176	21,684
Insurance	18,405	10,772
Computer expenses	146,630	179,111
Professional fees	21,028	38,574
Bank fees	93,613	79,892
Board expenses	174,908	123,851
Consultancy expenses	145,688	92,624
Training and development	68,270	92,325
Travel and accommodation	119,702	115,100
Operating lease expenditure	9,190	8,547
Other fees	183,502	391,412
Other expenses	326,150	122,301
TOTAL OTHER EXPENSES	1,339,084	1,603,481

¹ Audit fees for 2025 are to Audit New Zealand while audit fees for 2024 are to Baker Tilly. There were no other services provided by the auditors.

5. FINANCE INCOME

Interest revenue is recognised using the effective interest method by accruing on a time proportion basis the interest due for the investment.

	2025 Actual \$	2024 Actual \$
FINANCE INCOME		
Interest income at amortised cost	262,866	220,461
FINANCE INCOME	262,866	220,461

6. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short term, highly liquid investments with original maturities of three months or less.

	2025 Actual \$	2024 Actual \$
Cash on hand and at bank	3,085,516	2,705,436
Cash equivalents – bank call deposits	290,633	282,810
Cash equivalents – short-term investments	500,000	-
Total cash and cash equivalents	3,876,150	2,988,246
NET CASH AND CASH EQUIVALENTS IN THE STATEMENT OF CASH FLOWS	3,876,150	2,988,246

There are no restrictions over any of the cash or cash equivalents.

Bank call deposits are held at an interest rate of 1.6% and short term investments at an interest rate of 3.6%.

7. SHORT-TERM INVESTMENTS

Short-term investments comprise term deposits which have a maturity greater than three months and therefore do not fall into the category of cash and cash equivalents.

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

	2025 Actual \$	2024 Actual \$
SHORT-TERM INVESTMENTS		
ANZ term deposits	4,513,090	2,750,000
TOTAL SHORT-TERM INVESTMENTS	4,513,090	2,750,000

Interest rates earned on short-term investments varied between 3.6% and 6.1% during the year with interest rates reducing in line with market rates during the year.

Term deposits are held for varying terms from three months to ten months with maturities varying to meet the cash requirements of the SWRB.

8. RECEIVABLES

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The SWRB applies the simplified ECL model of recognising lifetime ECLs for short-term receivables.

In measuring ECLs, short-term receivables have been assessed on a collective basis because they possess shared credit risk characteristics. They have been grouped based on the days past due. A provision matrix is then established based on the historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

	2025 Actual \$	2024 Actual \$
RECEIVABLES UNDER EXCHANGE TRANSACTIONS		
Interest receivable	20,741	36,358
Total receivables under exchange transactions	20,741	36,358

	2025 Actual \$	2024 Actual \$
RECEIVABLES UNDER NON-EXCHANGE TRANSACTIONS		
Accounts receivable (gross)	517,402	1,036,900
Less: allowance for credit losses	(270,885)	(459,584)
Total receivables under non-exchange transactions	246,517	577,315
Total receivables	267,258	613,673

Movements in the expected credit loss provision for receivables for non-exchange transactions using the simplified ECL model are as follows:

	2025 Actual \$	2024 Actual \$
Balance 1 July	459,584	331,652
Write-off of provision during the year	-	(9,260)
Allowance for credit losses	(188,699)	137,192
Balance at 30 June	270,885	459,584

Expected credit loss

There have been no changes in the estimation techniques or significant assumptions used in measuring the loss allowance during reporting.

The allowance for credit losses at 30 June 2024 and 30 June 2025 were determined as follows.

Receivable days past due

	Current	More than 30 days	More than 60 days	More than 90 days	Total
30 JUNE 2024					
Expected credit loss rate	21%	100%	100%	100%	44%
Gross carrying amount	736,966	7,343	4,699	287,892	1,036,900
Lifetime expected credit loss	159,650	7,343	4,699	287,892	459,584
30 JUNE 2025					
Expected credit loss rate	21%	100%	100%	100%	50%
Gross carrying amount	337,807	2,602	2,226	195,508	538,143
Lifetime expected credit loss	70,549	2,602	2,226	195,508	270,885

9. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of three asset classes, which are measured as:

- leasehold improvements at cost less accumulated depreciation and impairment losses
- computer equipment at cost less accumulated depreciation and impairment losses
- furniture and fittings at cost less accumulated depreciation and impairment losses.

i. Recognition and measurement

Items of property, plant and equipment are initially measured at cost and subsequently measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction its cost is measured at its fair value at the date of acquisition.

ii. Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the SWRB. Ongoing repairs and maintenance are expensed as incurred.

iii. Disposals

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

iv. Depreciation

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a straight line or diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment.

The depreciation rates for the current period:

Leasehold improvements	16.7% SL
Computer equipment	48% DV
Furniture and fittings	18%-40% DV

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate. Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

v. Impairment of property, plant and equipment

Non cash-generating assets

All items of property, plant and equipment are reviewed for indicators of impairment annually and recoverable service amount is estimated if such indicators are identified. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Breakdown of property, plant and equipment and further information

Movements for each class of property, plant, and equipment is as follows:

	Furniture and office equipment \$	Computer equipment \$	Total \$
COST			
Balance at 1 July 2023	74,629	200,310	274,939
Additions	21,958	20,950	42,908
Disposals	-	-	-
Balance at 30 June 2024/1 July 2024	96,587	221,260	317,847
Additions	11,220	44,085	55,305
Disposals	-	(4,029)	(4,029)
Balance at 30 June 2025	107,807	261,316	369,123

	Furniture and office equipment \$	Computer equipment \$	Total \$
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES			
Balance at 1 July 2023	59,768	165,167	224,935
Depreciation expense	4,574	23,724	28,298
Elimination on disposal	-	-	-
Balance at 30 June 2024/1 July 2024	64,342	188,891	253,233
Depreciation expense	7,620	24,126	31,746
Elimination on disposal		(1,351)	(1,351)
Balance at 30 June 2025	71,962	211,666	283,628
CARRYING AMOUNTS			
As at 1 July 2023	14,862	35,143	50,005
Balance at 30 June 2024/1 July 2024	32,244	32,369	64,613
Balance at 30 June 2025	35,845	49,650	85,495

Restrictions

There are no restrictions over the title of the SWRB's assets, nor are any assets pledged as security for liabilities.

Capital commitments

There are no capital commitments.

The SWRB does not hold any cash generating-assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

10. PAYABLES

Short-term payables are recorded at the amount payable.

	2025 Actual \$	2024 Actual \$
PAYABLES UNDER EXCHANGE TRANSACTIONS		
Accounts payable	186,333	166,007
Accruals	81,355	186,313
Total payables under exchange transactions	267,688	352,319

	2025 Actual \$	2024 Actual \$
PAYABLES UNDER NON-EXCHANGE TRANSACTIONS		
Taxes payable (GST)	759,696	717,248
Total payables under non-exchange transactions	759,696	717,248
Total payables	1,027,385	1,069,567

11. DEFERRED REVENUE

	2025 Actual \$	2024 Actual \$
DEFERRED REVENUE UNDER NON-EXCHANGE TRANSACTIONS		
Income in advance (practising fees)	4,094,640	2,330,773
Total deferred revenue under non-exchange transactions	4,094,640	2,330,773

The SWRB's practising certificate year commences on 1 July. Fees invoiced prior to balance date for the subsequent year are recorded as fees received in advance.

12. OPERATING LEASE

i. Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of the leased assets are classified as operating leases.

Payments made under operating leases are recognised in surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised as an integral part of the total lease expense, over the term of the lease.

ii. Operating leases as lessee

The total rental lease paid during 2024/25 was \$211,320 (2023/24: \$211,320) and classified under administration and overhead costs in the statement of comprehensive revenue and expenses.

The future aggregate minimum lease payments to be paid as lessee are as follows:

	2025 \$ <1 year	2025 \$ 2–5 years	2024 \$ <1 year	2024 \$ 2–5 years
RENTAL LEASE				
Level 7, 110 Featherston Street, Wellington	-	-	-	-
Total rental lease commitments	-	-	-	-

The lease for 110 Featherston Street which is held by the Ministry of Social Development commenced on 14 June 2019 and expired on 30 June 2024 and is on a month-to-month basis pending relocation to 117 Lambton Quay in July 2025.

The new lease, effective from 1 July 2025, has been assigned to the SWRB by the Ministry of Social Development and currently has an ending date of 30 November 2028.

There are no restrictions placed on the SWRB by any of its leasing arrangements.

13. EMPLOYEE BENEFITS

i. Short-term employee benefits

Short-term employee benefit liabilities are recognised when the SWRB has a legal or constructive obligation to remunerate employees for services provided within 12 months of reporting date, and is measured at the amounts expected to be paid when the liabilities are settled on an undiscounted basis. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

ii. Superannuation schemes

Employer contributions to KiwiSaver, the Government Superannuation Fund, and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

Breakdown of employee benefits

	2025 Actual \$	2024 Actual \$
CURRENT PORTION		
Annual leave	211,849	225,936
Other leave	28,334	-
Salaries payable	152,693	120,620
Total employee benefits	392,876	346,556

14. CONTINGENCIES

There are no contingent liabilities and no contingent assets as at 30 June 2025 (contingent liabilities and assets at 30 June 2024: nil).

15. EQUITY

	2025 Actual \$	2024 Actual \$
Opening balance	2,808,024	1,882,042
Accumulated surplus	579,945	925,982
Total equity	3,387,969	2,808,023

16. RELATED PARTY TRANSACTIONS

The SWRB is a wholly owned entity of the Crown.

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

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

Key management personnel compensation

	2025 Actual	2024 Actual
BOARD MEMBERS		
Remuneration	\$82,719	\$87,875
Full-time equivalent members	0.89	0.70
LEADERSHIP TEAM		
Remuneration	\$1,267,681	\$1,263,127
Full-time equivalent members	6.10	6.30
Total key management personnel remuneration	\$1,337,416	\$1,350,111
Total full-time equivalent personnel	6.99	7.00

As of 30 June 2025, three family members of the key management personnel were employed in positions that were neither recruited by nor reporting to their family members. These three staff members were recruited to permanent contracts and their recruitment adhered strictly to SWRB policies. In addition, during the year, two fixed-term, part-time staff were employed to help manage areas with high workload.

The total remuneration for these roles in 2024/25 amounts to \$274,673, up from \$242,395 in 2023/24. This increase in costs is mainly due to one staff member taking on higher responsibilities.

17. FINANCIAL INSTRUMENTS

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

	Note	2025 Actual \$	2024 Actual \$
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST			
Payables	10	186,333	166,007
Employee entitlements	13	392,876	346,556
Total financial liabilities measured at amortised cost		579,209	512,563
FINANCIAL ASSETS MEASURED AT AMORTISED COST			
Cash and cash equivalents	6	3,876,150	2,988,246
Receivables	8	267,258	613,673
Short-term investments	7	4,513,090	2,750,000
Total financial assets measured at amortised cost		8,656,497	6,351,919

18. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations of major variances from the SWRB's budgeted figures for statements of financial position, statements of cash flows and statement of comprehensive revenue and expense are as detailed below.

Statement of comprehensive revenue and expense

Overall revenue is \$56k below budget mainly due to a reduction in fees from competence assessments compared to budget.

Overall expenditure is \$1.7m lower than budget with increases and decreases across the below categories.

Personnel cost (under budget \$0.1m)

- Personnel cost is lower than budget due to vacant roles not being replaced during the organisation review.

Other cost (under budget \$1.1m)

- Other costs are lower than budget mainly due to planned project activity being deferred until 2025/26 and the reduction of doubtful debts.

Complaints and Tribunal cost (under budget \$0.4m)

- Complaints and Tribunal costs are lower than budget due to fewer Tribunal hearings held than projected, process improvements and the use of internal legal resources.

Statement of financial position

Cash and cash equivalents (over budget \$0.7m)

- Cash and cash equivalents are higher than budgeted impacted by reduced expenditure compared to budget and practising certificates being paid earlier than in prior years.

Receivables (over budget \$0.1m)

- Receivables are higher than budget impacted by current June debtors.

Payables (over budget \$0.6m)

- Payables impacted by GST payable in line with prior year.

Statement of cash flows

There is a \$1.5m above budget variance for investments in term deposits due to a reduction in expenditure during 2025 compared to plan.

19. TOTAL EMPLOYEE REMUNERATION PAID OR PAYABLE THAT IS OR EXCEEDS \$100,000 PER ANNUM

	Number of employees 2025	Number of employees 2024
SALARY RANGE		
100,000–110,000	1	6
111,000–120,000	7	6
121,000–130,000	4	1
131,000–140,000	1	3
141,000–150,000	3	1
151,000–160,000	1	–
161,000–170,000	1	1
171,000–180,000	–	2
181,000–190,000	4	2
191,000–200,000	–	–
201,000–210,000	–	–
211,000–220,000	–	–
221,000–230,000	–	–
231,000–240,000	–	–
241,000–250,000	–	1
251,000–260,000	1	–
Total	23	23

20. BOARD REMUNERATION

	2025 Actual \$	2024 Actual \$
BOARD MEMBERS		
Shannon Pakura	14,875	29,750
Michael Munnelly	14,875	-
Adam Davy	2,344	11,250
Gisa Dr Moses Ma'alo Foleolo	11,250	11,250
Rose Henderson	2,812	11,250
Ruth Jones	5,625	-
Lois Hutchinson	11,250	11,250
Andrea Nichols	5,625	1,875
Jeff Sanders	11,250	11,250
John Willis	2,813	-
Total Board members remuneration	82,719	87,875

21. EVENTS AFTER REPORTING DATE

The SWRB moved to Level 3, 117 Lambton Quay in July 2025 and have had a lease assigned to them from the Ministry of Social Development.

The remaining lease is for a term of three years and currently expires in November 2028.

The lease creates a contractual liability for \$909,318 of which the current portion is \$248,377.

22. APPROPRIATION DISCLOSURE

	Appropriated funding \$	Actual \$	Difference actual vs appropriated \$
Support delivery of mandatory registration of social workers (Crown activities)	106,000	106,000	-
Workforce planning for social workers	660,000	660,000	-
Social worker registration compliance function	29,000	29,000	-
Total Crown appropriation	795,000	795,000	-
Total Crown funding expenditure	795,000	795,000	-
Remaining appropriation	-	-	-

How the Crown funding was spent

In 2024/25, the SWRB received \$795,000 in funding from the Crown through vote Social Development, which was spent on the activities detailed below.

Workforce planning funding

The SWRB received \$660,000 in Crown funding for its role as the lead agency for social worker workforce planning. We had two key focus areas for this activity in 2024/25.

- We continued to build the evidence base to inform understanding of the opportunities and challenges facing the social worker workforce.
- We continued to strengthen our connections and relationships with stakeholders and partner organisations such as employers, social work educators and decision-makers.

Support delivery of mandatory registration of social workers (Crown activities)

The SWRB received \$106,000 in Crown funding to support the SWRB in its role as a Crown agent under the Crown Entities Act 2004. This funding supported:

- fulfilment of the SWRB's Crown reporting requirements (including annual reporting and reporting on legislative requirements such as public records and carbon emissions)
- development of required publications (including the Statement of Performance Expectations)
- responding to queries in our capacity as a Crown entity (including Official Information Act requests and written parliamentary questions).

The SWRB received \$29,000 in Crown funding to set up the social worker registration compliance function previously undertaken by Te Kāhui Kāhu.



Social Workers Registration Board

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