Social Workers Registration Board
Kāhui Whakamana Tauwhiro

Annual Report
Te Pūrongo ā-Tau
2025–2026

In accordance with section 150 of the Crown Entities Act 2004, we present on behalf of the Board of the Social Workers Registration Board, the annual report on the activities and achievements of the Social Workers Registration Board for the year ended 30 June 2026. It reports on our financial and non-financial performance against our Statement of Performance Expectations 2025–2026 and Statement of Intent 2024–2028.

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



Front cover design – Mahitahi

The cover design selected for our annual report is the tohu aligned to our uara (value) of mahitahi. We chose mahitahi as it was a guiding value throughout the many kaupapa where we connected and had valuable wānanga with social workers and key stakeholders.

Annual Report Te Pūrongo ā-Tau 2025–2026

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Social Workers Registration Board
Kāhui Whakamana Tauwhiro

New Zealand Government
Te Kāwanatanga o Aotearoa

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Contents
Ngā Ihirangi

2 INTRODUCTION
KUPU WHAKATAKI

3 Foreword from the Board Chair and Chief Executive
Te Pūrongo a te Tūmatahuki Paewhiri me te Tumu Herenga Waka

5 Statement of Responsibility
Tauākī Kawenga

6 2025/26 at a Glance
He Arotake i te Tau 2025/26

7 OUR WORK
Ā MĀTOU MAHI

8 Our Purpose and Function
Tō Mātou Horopaki Mahi me te Kaupapa

14 Outcomes Framework 2024
Te Huanganui 2024

16 We regulate the social work profession
Ka whakahaerehia e mātou te mahi tauwhiro

27 We lead workforce planning
Ka arahi mātou i ngā mahere kaimahi

31 Our Organisational Health and Capability
Te Hauora me ngā Pūkenga Tara ā-Whare

37 Looking ahead to 2026/27
Kōkiri whakamua i te tau 2026/27

38 OUR PERFORMANCE
NGĀ MAHI I TUTUKI

39 Statement of Service Performance
He Tauākī Whakahaere Ratonga

51 FINANCIALS
KŌRERO AHUMONI

52 Independent Auditor's Report
Te Pūrongo a te Kaitātari Kaute Motuhake

56 Financial Statements
Ko ngā Tauākī Ahumoni

79 GLOSSARY
KUPUTAKA

01 INTRODUCTION
KUPU WHAKATAKI

Foreword from the Board Chair and Chief Executive
Te Pūrongo a te Tūmatahuki Paewhiri me te Tumu Herenga Waka

Ka mua, ka muri.

Reflecting on the past to inform our future.

We are pleased to present the Social Workers Registration Board Kāhui Whakamana Tauwhiro Annual Report Te Pūrongo ā-Tau 2025–26. It has been a year of purposeful progress alongside real challenge. We listened carefully to the profession, strengthened our core regulatory functions, and became clearer about the regulator we need to be: more present, active and improving of our impact on protecting public safety, supporting competent practice and enhancing trust in social work.

A significant milestone was completing the review of the Social Workers Registration Act 2003. The final report was provided to the Minister for Social Development and Employment in December 2025 and tabled in Parliament on 7 April 2026. The review tested whether the Act remains fit for purpose and drew on the insights of social workers, employers, educators, students, professional bodies and the public. It reminded us that our task is not only to listen, but to hear what is said and let it shape how we regulate, engage and lead.

We also took steps to strengthen the future workforce. New education standards now provide a stronger basis for flexible and innovative programme delivery, including alternative structures where quality and public protection are maintained. One provider has already moved to establish a three-year degree programme and others have signalled similar interest. These flexible approaches will make a meaningful contribution to the workforce pressures facing the sector.

Alongside this, substantial work progressed with sector and partner agencies on New Zealand's first cross-government, ten-year Social Worker Workforce Strategy and Action Plan. While we did not meet the planned June delivery date, the additional time has enabled the shared confidence and agreement across agencies that a strategy of this significance requires. The Cabinet-commissioned strategy was released on 12 October 2026. The strategy remains a critical piece of our system work.

In our core regulatory functions, improvements to registration and complaints processes, systems and triaging are supporting more timely decisions, reducing waiting times for applicants and improving our ability to respond to urgent matters. Work to transfer selected Board delegations to the Registrar will, once fully implemented, further improve timeliness and create more opportunity for early, proportionate resolution of complaints.

The 2026 practising certificate renewal round was another success, with almost 9,000 certificates processed across May and June – a credit to both the profession's commitment to professional standards and our teams' focus on the experience of those we regulate.

Engagement was a particular focus. Through site visits, sector conversations, workshops, surveys and consultation, stakeholders told us they want earlier, clearer and more responsive engagement, particularly when issues are raised. We heard that and responded with principles and guidance to support a more deliberate, transparent

and collaborative approach, grounded in whanaungatanga. The Board's decision not to increase fees for a second consecutive year – with the practising certificate fee and disciplinary levy remaining the same this year – also reflected what we heard, recognising financial pressure across the sector while maintaining a sustainable regulatory system.

Work progressed in translating He Arapaki, our Māori development strategy and action plan, from strategy into organisational practice. Informed by our uara (values) of matatika, manaaki, mahitahi and māia, He Arapaki gives leaders and kaimahi a practical framework for giving effect to Te Tiriti o Waitangi, strengthening relationships, and improving the quality and consistency of our advice, engagement and decision-making.

In December 2025, at the CLEAR International Congress in Aotearoa, we shared how He Arapaki and te ao Māori principles are informing our regulatory practice. The presentation prompted international interest in how indigenous frameworks can strengthen regulation while keeping public protection at its core.

This year also required us to look honestly at our organisational foundations. The review of operations in accordance with section 104 of our Act, was a necessary step, and it had a greater impact on staff and on turnover than we had planned for, at a time when delivery pressures were already significant. We identified this early and responded with additional support for staff, and immediate fixes where they were needed, including to the accuracy of data underpinning some of our performance reporting. Longer-term investment in people, finance, data and reporting systems has been built into 2026/27 budget planning. As the year drew to a close, we began to see improvement. Reliable systems, good data and strong organisational health are essential to public trust and to our ability to regulate well. None of this progress would have been possible without our kaimahi. We acknowledge and thank them for their contribution through a demanding year.

The Board experienced further renewal this year. We thank Gisa Dr Moses Ma'alo Faleolo and Jeff Sanders for their service and welcomed Lo'i Lilah Volē, appointed by the Minister for Social Development and Employment in December, who brings extensive experience as a registered social worker and strong community connections. With five out of seven new members appointed during the last two years, the Board undertook a self-assessment to support strengthening its effectiveness and collective focus on public safety, professional standards and workforce sustainability.

We achieved eight of our 14 Statement of Performance Expectations measures in 2025/26, demonstrating measurable progress alongside clear areas for improvement. These results point toward the regulator we are working to become, present in the system, active in our relationships, disciplined in our core functions, and focused on using our statutory role, data and influence to protect the public and strengthen professional accountability. We are not there yet, but the direction is clear and the work is underway.

At the heart of this work are the social workers across Aotearoa New Zealand who stand alongside whānau, communities and people in complex and demanding circumstances. Your mahi protects safety, supports dignity and wellbeing, and upholds the mana of those you serve. That commitment gives regulation its purpose and meaning.



Mike Munnelly RSW
Board Chair
Tūmatahuki Paewhiri



Sarah Clark
Chief Executive
Tumu Herenga Waka

Statement of Responsibility
Tauākī Kawenga

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 2026.

Signed on behalf of the Board:



Mike Munnelly RSW
Board Chair
29 October 2026



John Willis
Board Member
(Chair of Finance, Audit and Risk Committee)
29 October 2026

2025/26 at a Glance
He Arotake i te Tau 2025/26

2025

July

Social worker registration compliance and support function (AreTheyRegistered) transferred to SWRB from Ministry of Social Development.

August

Karakia and blessing of SWRB's new offices.

He Arapaki – Our Māori development strategy and action plan, launched internally and shared externally.

September

SWRB presents and exhibits at the Social Services Providers Whakamanawa 2025 Conference.

CPD support hui launched ahead of annual audit programme.

November

We welcomed the new Registrar for SWRB.

December

Annual Social Worker Workforce Report 2025 published.

Annual Social Work Education Report for academic year 2024 published.

First three-year social work degree approved following joint SWRB and NZQA assessment of the Bethlehem Tertiary Institute programme.

2026

February

Education resources launched nationally through an online hui attended by almost every social work education provider.

Section 13 Experience Pathway closes.

March

Bethlehem Tertiary Institute commences delivery of the first three-year social work degree in New Zealand since 2016.

April

Social Workers Registration Act review report tabled in Parliament by the Minister for Social Development and Employment.

June

Public awareness campaign on "Are They Registered" launched.

A total of 8,752 practising certificate renewals for the 2026/27 practising year were processed.

As at 30 June 2026, there were 13,487 registered social workers (2025: 12,987) and 9,176 practising social workers (2025: 9,065).

02 OUR WORK
Ā MĀTOU MAHI

Our Purpose and Function
Tō Mātou Horopaki Mahi me te Kaupapa

Who are we Ko wai tātou

Crown entity

Established
Crown Entity established under the Social Workers Registration Act 2003 (SWR Act), with mandatory registration introduced in 2021.

Responsible
Reports to the Minister for Social Development and Employment (Minister); monitored by the Ministry of Social Development.

What we are doing Ā mātou mahi

Regulatory system
Fair, proportionate and risk based regulation supporting competence, accountability and public protection.

Workforce system
Evidence, strategy, relationships so New Zealand has enough social workers with the right skills, in the right places.

Core function Ngā mahi matua

Regulatory functions
Registration, practising certificates, education and training standards, complaints & disciplinary activity. Regulatory insights help protect the public and lift practice.

Registration | Complaints & discipline | Education standards

How we act Te huarahi e mahi ai tātou

Our values Ngā uara

- **Matatika** What's right
- **Mahitahi** Collaboration
- **Manaaki** Care
- **Māia** Courage

New Zealand social workers' occupational regulator

Lead agency for social worker workforce planning

Governed

As a Crown Agent under the Crown Entities Act, we are governed by a seven-member Board appointed by the Minister.

Purpose

Protect the safety of the public, enhance professionalism, and contribute workforce evidence and insights.

Organisational foundations

Long-term strategic leadership, capability, capacity, institutional knowledge, research, systems, data, and funding.

Māori & community obligations

S.100 – 101 SWR Act and Te Tiriti informed engagement with tangata whenua, Pacific peoples and various ethnic and cultural groups.

Workforce function

Maintains workforce evidence, connects agencies and the sector, and identifies workforce pressures, risks and future capability.

Evidence & planning | Growth & capability | Relationships

We strengthen workforce capability, deepen partnership with tangata whenua, and ensure Māori, Pacific, and social worker voices shape how we regulate social work practice across New Zealand.

The Social Workers Registration Board is New Zealand's occupational regulator of the social work profession, established under the Social Workers Registration Act 2003. In 2021, we were also assigned the role of lead agency for workforce planning for all social workers. As a Crown Agent under the Crown Entities Act 2004, we are monitored by the Ministry of Social Development and accountable to the Minister for Social Development and Employment.

Our purpose is to protect the safety of members of the public by ensuring social workers are competent and safe to practise and are accountable for the way in which they practise, thus enhancing social worker professionalism. We also provide insights into the opportunities and challenges facing the social worker workforce.

We have three key roles: occupational regulator, workforce planning lead, and Crown Agent.

Our Regulatory Role

Our role as the regulator of the social work profession is set out in the Social Workers Registration Act 2003. We use a range of regulatory tools, including:

- the registration of social workers and maintaining a public register of social workers
- issuing practising certificates
- publishing a scope of practice, code of conduct, and core competencies
- managing concerns, complaints, and notifications
- setting standards for prescribed 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.

We provide administrative support to the Social Workers Disciplinary Tribunal Rōpū Whakawawao Tautohe Tauwhiro. The Tribunal is an independent body that determines outcomes for disciplinary matters brought against social workers in Aotearoa New Zealand.

Our Workforce Planning Lead Agency Role

We are the Lead Agency for workforce planning for all social workers. We connect government agencies and sector stakeholders. We conduct workforce research, publish insights and evidence designed to support a sustainable social worker workforce. Growing this knowledge base remains key to understanding the pressures facing the workforce and is an integral part of developing the first cross-government-agency Social Worker Workforce Strategy and Action Plan. This function is funded by the Crown.

Our Role as a Crown Agent

We are a Statutory Crown Agent under the Crown Entities Act 2004. As part of the Crown, we must meet the requirements of the Crown Entities Act, the Public Service Act 2020, and the Public Finance Act 1989, as well as our own establishment legislation. We are governed by a seven-member Board appointed by the Minister for Social Development and Employment.

Our 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 (RSW), 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.

We farewelled Gisa Dr Moses Ma'alo Faleolo in November 2025 and Jeff Sanders in June 2026. Lo'i Lilah Volē was appointed to the Board in December 2025.



Mike Munnelly RSW (Chair)

Mike Munnelly is a social worker by profession, having begun his career in the United Kingdom. He 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 Aotearoa. He was instrumental in the Public Service Association Te Pūkenga Here Tikanga Mahi pay equity settlement for social workers in the non-government organisation sector.



Paula Grooby RSW

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



Lois Hutchinson

Lois brings more than 30 years' senior public sector experience across social justice regulation, health and transport. Working in these sectors, Lois has extensive experience as a statutory decision-maker operating in complex regulatory environments, gaining practical expertise in administrative law, regulatory systems, and Crown entity operations. Lois is a Fellow of the Australian Institute of Health and Safety (Hon.) and is a lay member on Hato Hone St John Priory Board Sub-Committee People and Capability.



Ruth Jones QSO, RSW, Ngāti Porou, Rongowhakaata

Ruth has more than 30 years' experience in the sector. She is a registered social worker with lived experience of disability and has held national governance roles, including Chair of Workbridge and Co-chair of the Design Group for redress for survivors of abuse in state and faith-based care. She is a member of the Ministerial Advisory Board for Oranga Tamariki, TAMA, and Chair of Disability Leadership Canterbury. Ruth and her husband Gary also lead a consultancy and Whānau Ora entity for tangata whaikaha Māori in Ōtautahi.



Jeff Sanders QSO
(term ended June 2026)

Jeff brings senior management and chief executive experience across the non-government organisation sector, including IHC NZ, the Methodist Church, Relationships Aotearoa and Barnardos Aotearoa. He has strong NGO and government sector relationships, experience building effective leadership teams, and a sound understanding of governance and strategic programme implementation.



Lo'i Lilah Volē RSW
(appointed December 2025)

Lo'i Lilah is a registered social worker of Samoan heritage, with village affiliations through her mother, Taulesulu Misa Anae Volē, and her late father, Atiliai Volē. She brings experience in child protection, youth justice, clinical supervision, restorative practice, Pacific cultural expertise and strategic planning. She is Director of VoléNique Consultancy & Advisory Services, a board member of Kupega o Moana Charitable Trust, and holds leadership roles in her local Samoan Congregational Christian Church.



John Willis

John is a Chartered Accountant with finance and executive management experience across the commercial and not-for-profit sectors, including Barnardos Aotearoa, NZ Post Group, BearingPoint Inc., IHC and Fonterra Co-op Group. He has governance experience with the Central Region Health School and the Wellington Methodist Charitable and Educational Endowments Trust and has also worked overseas in Tonga with Volunteer Service Abroad.

Board Committees

- **Finance, Audit and Risk Committee**
  Chair – John Willis
- **Remuneration Committee**
  Chair – Lois Hutchinson
- **Professional Standards Committee (known as the Complaints and Notifications Committee until May 2026)**
  Chair – Jeff Sanders

Our Tiriti o Waitangi Statement

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.

Te Kāhui Ringa Rehe

The Board receives advice from Te Kāhui Ringa Rehe. This group of social workers and Māori leaders has extensive experience and knowledge of working with whānau, hapori and iwi as well as the government sector, and are supporting the Board in fulfilling their legislative requirements and supporting us to become an active partner with Māori.

Te Kāhui Ringa Rehe Members

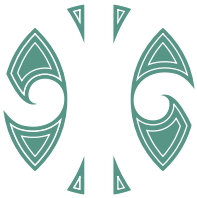
- Sam Bishara
  (Tūmatahuki Kāhui Ringa Rehe)
- Caroline Herewini RSW
- Graham Warren
- Renata Watene.

Hui Dates

- 7 August 2025
- 12 November 2025
- 16 April 2026.

Our Values Ō Mātou Uara

Our purpose, areas of focus and outcomes are delivered in alignment with ō mātou uara (our values). These values support support us to fulfil our aspirations in a way that recognises that the 'way we work', to uphold the mana of all, is as important as our deliverables.



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.

Statement of Intent 2024–2028

The Statement of Intent 2024–2028 sets out our longer-term strategic intentions – how we will pursue our vision that social workers in Aotearoa New Zealand are safe, competent, and accountable and have the trust and confidence of the public.

Our Outcomes Framework 2024 (see pages 14–15) informs our strategic intentions. It guides how we shape and prioritise our work programme to ensure we remain focused on things that matter most for New Zealanders and deliver value for money as a Crown Agent.

We provide more in-depth updates on the performance measures from our Statement of Intent, throughout this Annual Report as well as in the *Statement of Service Performance* (Section 03).

Outcomes Framework 2024
Te Huanganui 2024

Our whakataukī

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

Purpose

To protect the safety of members of the public and enhance social workers' professional practice.

Long-term outcomes	**Practising social workers are competent, safe to practise and accountable for the way in which they practise.**		
Short-term outcomes	Increase social workers' understanding of, and compliance with, their regulatory obligations.	Increased awareness of regulatory requirements for social workers among employers, public, other interested parties.	
Outputs	*Social workers are qualified, skilled, culturally competent* Maintenance of CPD and supervision requirements. Alternative pathways to registration are fit-for-purpose.	*Social workers practise safely and are held accountable* Social workers are held to account to meet required standards and for practising within the general scope of practice.	*Social work qualifications meet required standards* Education providers supported to deliver social work education that meets required standards.
Activities	**Registration** Manage and administer registration pathways (NZ; Overseas; Experience). Maintain and review a public register of social workers. Issue practising certificates.	**Complaints, Disciplinary and Accountability** Manage notifications & complaints about social workers, including disciplinary processes.	**Competence, Education and Training** Review of social work education standards and delivery. CPD audit. Develop resources for social workers, employers, and the public.

The way we work

- **Matatika** What's right
- **Manaaki** Care
- **Mahitahi** Collaboration
- **Māia** Courage

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

To contribute key evidence and insights on opportunities and challenges facing the social worker workforce.

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.

SWRB contributes to the social worker workforce evidence base, and builds connections with key partners using a 'whole-of-system' approach

SWRB meets targets for annual workforce data collection and reporting.

SWRB reports and actively shares insights about the workforce with stakeholders including social workers, the public, funding agencies, employers, and decision-makers.

Workforce Planning

Regular collection, analysis and reporting of workforce data, including:

- Annual workforce survey
- Annual education provider survey
- Inaugural employer survey (2024)
- Sharing insights for use in workforce planning, sector leadership, engagement, policy development.

SWRB is a trustworthy and effective occupational regulator.

Advice and information provided to Minister, MSD, and other government agencies in a timely and appropriate way.

Increased understanding of public trust and confidence in the social work profession.

SWRB staff and leadership implement a continuous learning and improvement approach

The SWRB regularly monitors and reviews how it is meeting standards of regulatory stewardship.

SWRB staff perform their roles in line with organisational values and best practice.

Organisational Capability

Embed continuous improvement processes and building staff capability to perform according to regulatory 'best practice'.

This includes:

- development of a Code of Service
- development of a Regulatory Strategy
- initiation of an operational review of the SWR Act
- review of the Crown funding model.

Cross-system approach.

Meeting statutory legislation obligations; Government and Ministerial priorities; our Board's annual priorities.

Continuous learning and improvement.

Responsive to the needs of diverse communities of Aotearoa, including tangata whenua and Pacific peoples.

We regulate the social work profession
Ka whakahaerehia e mātou te mahi tauwhiro

Our work programme for the regulatory space is designed to support us to lift our regulatory performance using operational insights to inform our system-wide perspective while maintaining a high level of service.

A key focus during the year was implementing the actions within our Regulatory Strategy, strengthening awareness of mandatory registration and assisting applicants with navigating the registration process. We continued to host drop-in sessions, giving social workers an opportunity to ask pātai, raise concerns and better understand why registration matters. By helping social workers understand and meet their registration obligations, this work supports public safety and gives the public greater confidence that the social workers they deal with are registered, competent and accountable. It also reinforces accountability across the profession and helps us identify where our communication and regulatory approach can continue to improve.

We continued to strengthen delivery across registration, professional standards and education. In May and June 2026, our registrations team processed 8,752 practising certificate renewals for the 2026/27 practising year, which begins on 1 July 2026. These are separate from the 9,176 practising social workers at 30 June 2026 (see the Register totals table below), which relate to the 2025/26 practising year and include certificates issued during that year to newly registered social workers. This year's practising certificate renewal round achieved a 96% (2024/25: 95%) neutral or positive experience rating from social workers surveyed about the support they received, against a target of 80% (see SPE(QL)2). This result reflects both the commitment of our kaimahi and the profession's ongoing engagement with effective regulation. This was done with the support and assistance of authorised employers and registered social workers and we thank everyone that played a part.

Continuous improvement remains central to how we work. During the year, we worked on improving our registration database (iMIS) platform to create a more straightforward user experience (reported under SPE(QT)2). The first phase focused on the New Zealand qualification registration pathway, which went live in August 2026, after the end of the reporting period, with the overseas qualification pathway to follow during 2026/27. These improvements are not simply system changes. They are part of building regulatory services that are easier to navigate, more efficient to deliver and better able to support high-quality, risk-informed regulation.

We aim to be a responsive, effective occupational regulator. Part of how we measure our success as a leader in occupational regulation 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	TARGET MET
Effective leadership as a modern regulator	✓

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

Progressing the actions within our Regulatory Strategy

Our Regulatory Strategy 2024–2028 provides a framework for regulatory practice that is intelligence-led, responsive and focused on public safety, and identifies the capability shifts we need to make to get there. The Strategy is being delivered over multiple years (2024–2028) and its implementation remains a work in progress. During 2025/26 we continued to progress the action plan within the Strategy through activities that support its five capability shifts. These include embedding continuous improvement in our systems and processes; building regulatory capability across the social work system; ensuring our regulatory policies are well designed and fit for purpose; building and using staff capability to deliver responsive, proportionate regulatory functions; and caring for the social work regulatory system as a steward.

During the year we progressed the following activities:

- A review of the Register to identify and remove inactive practitioners, in accordance with the Social Workers Registration Act 2003 and our policy.
- Enhancements to our registration database (iMIS) for the section 13 experience pathway, and development of the changes needed for the section 6 New Zealand qualification pathway, which went live in August 2026, after the end of the reporting period.
- Implementation of our revised education standards, Te Pou Tūhono, from 1 January 2026, with the first programme prescriptions assessed against the new standards.
- Introduction of a risk management matrix for assessing professional standards matters (complaints and notifications).
- Development of a standalone, branded website for the Social Workers Disciplinary Tribunal, building on our move to provide secretariat support for the Tribunal in-house, which launched in September 2026, after the end of the reporting period.
- The completion of the development and internal socialisation of the Code of Service, including engagement with staff to build understanding and embed the principles of the Code across the organisation. The Code was formally published on SWRB website on 10 August 2026, following the end of the reporting period.
- The five-yearly review of the Social Workers Registration Act 2003, completed in December 2025 and tabled in Parliament in April 2026. SWRB's funding was reviewed as part of this work, including Crown funding.

Implementing a strategy of this scope over multiple years takes time, and our implementation of the Strategy remains a work in progress. While some initiatives planned for 2025/26 were delayed, the following work has been carried over into the 2026/27 financial year, where it is on track to be completed:

- Building the evidence base, including through a survey, to inform a review of our supervision policy, followed by establishing the authorising environment and audit approach, and implementing the revised policy.
- Considering and pilot testing refinements to the competence assessment process for overseas-qualified applicants, and extending our iMIS improvements to the overseas qualification pathway.
- Reviewing and revising our fit and proper policy.
- Putting in place a communications and engagement plan for employers, to improve their understanding of regulatory obligations, including mandatory reporting, and to build their trust and confidence in the profession.
- Completing our relationship management strategy, including a customer management tool.
- Completing the actions from our Public Records Act audit, including approval of our Retention and Disposal Schedule and training our kaimahi in good information management practice.
- Implementing He Arapaki resources, and wider te ao Māori resources, in our regulatory work to support a regulatory approach that gives effect to Te Tiriti o Waitangi.

We report progress against the Strategy through SPE(QT)2 in the Statement of Service Performance (Section 03).

Public safety is at the heart of our regulatory role

Protecting public safety is at the heart of what we do as the occupational regulator of the social work profession.

Our regulatory responsibilities, set out in the Act, include maintaining the public Register of social workers in Aotearoa 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. 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	TARGET MET
Monitor and report social worker numbers	✓

See SOI(1) in the Statement of Service Performance section for further detail

The Register tells us valuable information about the social worker workforce

Register totals

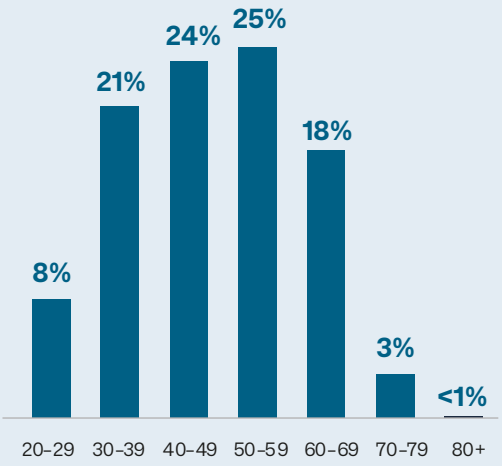
	Total registered social workers	New to register	Declared practising (as of 30 June)
2025/26	13,487	587	9,176[1]
2024/25	12,987	583	9,065
2023/24	12,449	744	9,135

Registration pathway

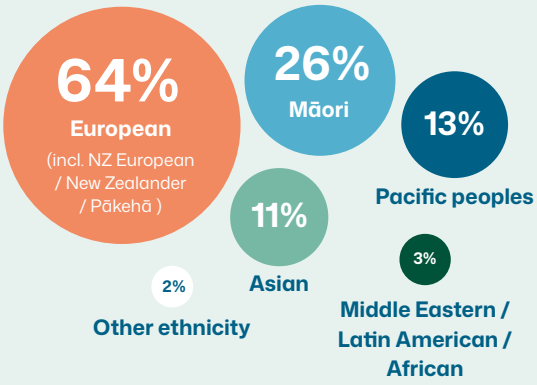
	New to register by pathway		Practising workforce by pathway
	2024/25	2025/26	2025/26
NZ qualified	79%	90%	86%
Experience pathway: Section 13	10%	2%	3%
Overseas qualified (incl. Australia)	11%	9%	11%

1. Declared practising refers to registered social workers whose work status was recorded as practising as at 30 June.

Practising social workers by age group

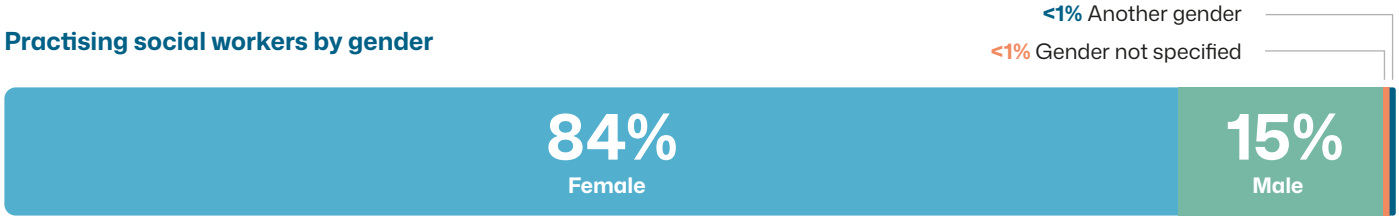


Practising social workers by ethnicity



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

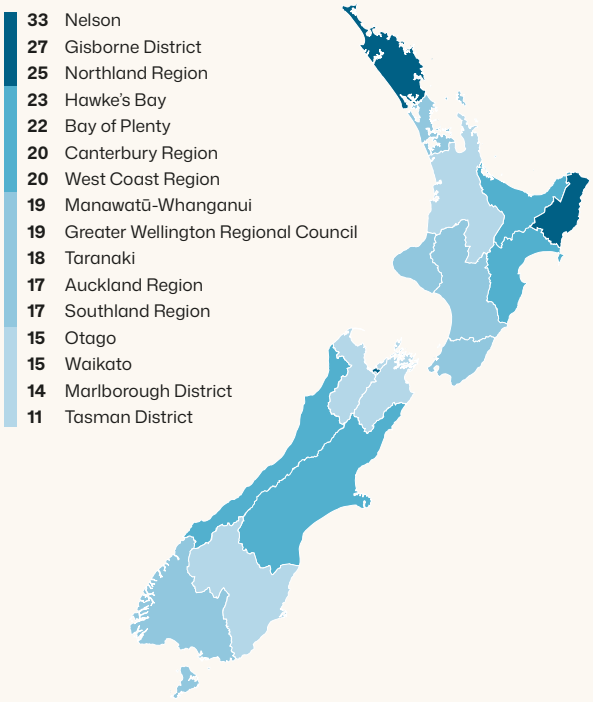
Practising social workers by gender



Practising social workers by employer type



Geographic distribution of practising social workers per 10,000 people*



* Practising social workers per 10,000 people for 2025/26. 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.

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

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

Review activity for 2025/26 resulted in a select number of reviews being completed and reported to the Board, encompassing both site visits and programme assessments. While the total volume fell short of our annual performance target, we maintained a strong focus on sector assistance. Throughout the year, we provided ongoing monitoring and support to multiple TEOs to help them implement new education standards and transition to revised programmes.

This engagement helps ensure that social work education continues to meet the requirements of prescribed social work qualifications.

Performance measure for Education	TARGET MET
Monitor, support and review education providers	⊗

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, and these came into effect in January 2026. 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. We supported providers to prepare for the new standards through a series of hui in September and October 2025. These hui gave providers the opportunity to seek clarification and ask pātai about the new education standards.

The new standards enable education providers to consider 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. We introduced the framework to education providers at two hui in May 2026.

Social workers register through a number of pathways

There have been three pathways to becoming registered as a social worker in 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 if they had a neutral or positive experience with the support received in the registration process.

Section 13 of the Act (the experience pathway) was repealed on 28 February 2026. As a result, we no longer accept new applications under this registration pathway. However, existing applications or registrations submitted before this date are still considered valid.

Performance measure for Registration	TARGET MET
Applicants feel supported	✓
Timeliness (overseas competence assessments)	✗
Timeliness (application assignments)	✗

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

Registration timeliness was below target in 2025/26, with 73% of overseas competence assessments completed on time (target 80%) and 42% of New Zealand qualification applicants notified of assignment on time (target 70%). These results reflect operational and reporting challenges during the year. The underlying issue has now been resolved.

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

To ensure better performance in the future, we have built process improvements into our IT platform. While initially focused on the section 13 pathway as it was coming to a close, we are now moving onto the New Zealand qualification pathway. These changes will enable us to better track applications and support regular communication with applicants as they register, whichever pathway they are applying through.

The New Zealand qualification pathway changes went live in August 2026. With these changes in place and staffing stabilised, we expect both timeliness measures to improve during 2026/27, with overseas competence assessments returning to a level comparable with our 2024/25 result (93%).

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.

Performance measure for Practising Certificate Renewal Process	TARGET MET
Social workers feel supported	✓

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 our Core Competence Standards, social workers are expected to adhere to the 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 meet the requirements for a formal complaint. 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, which are referred to as an enquiry or a notification of concern, but they may not be classified as a complaint for reporting purposes. The number of matters we handle is higher than the figures reported here.

Once we have verified notifications, we triage them through our professional standards process to assess whether it becomes a complaint.

In 2025/26 we received 224 verified complaints and notifications (this includes mandatory reporting and self-declarations).

Performance measure for complaints and notifications	TARGET MET
Timeliness (communicating outcomes)	⊗
Timeliness (competence assessments)	✓

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

The number of complaints and notifications we receive about social workers has increased since the introduction of mandatory registration. The number received in 2025/26 was lower than in 2024/25, while remaining above the levels reported in each of the four years before that. This activity reflects the enforcement aspect of regulation.

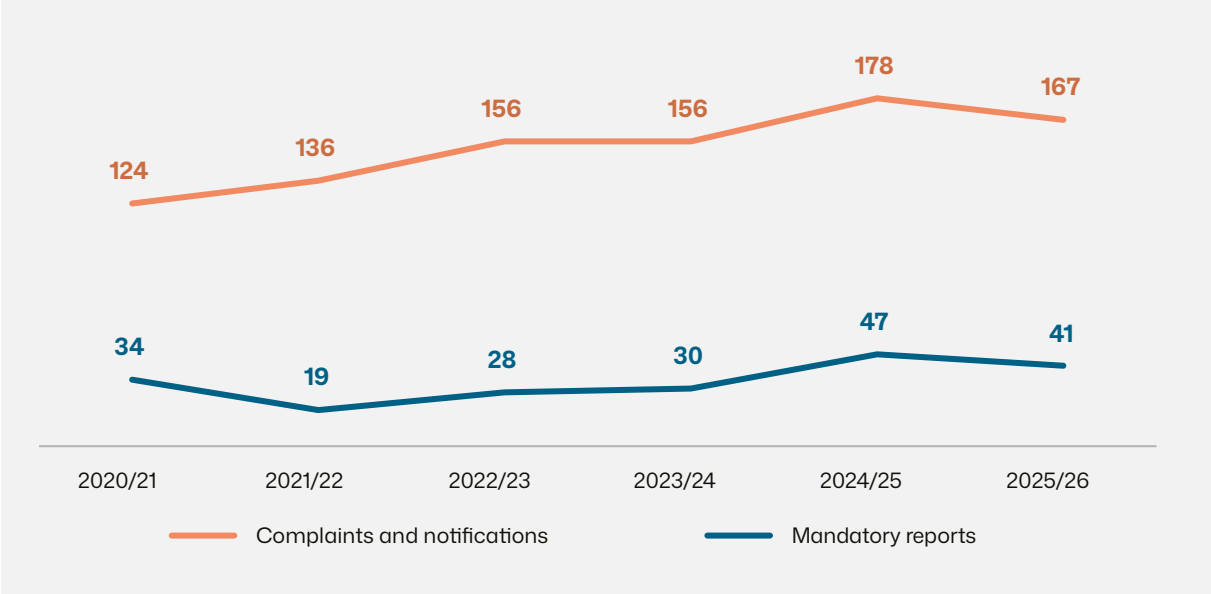
We apply a risk assessment framework to every notification of concern, supported by a risk identification tool. This gives us a robust, transparent and consistent basis for assessing risk and deciding how each matter is handled.

We are continuing to improve how we record complaints and notifications information so that we can report trends more reliably.

Number of concerns

	2024/25	2025/26
Complaints and notifications	178	167
Mandatory reports	47	41
Self-declarations	13	16
Total	**238**	**224**

Trends over time



Mandatory reports

Category	2024/25	2025/26
Serious misconduct	31	28
Health	12	7
Competence	4	6
Total	**47**	**41**

Taken together, these tables show that the overall number of concerns raised with us eased slightly in 2025/26, from 238 to 224. Complaints and notifications fell from 178 to 167 and mandatory reports from 47 to 41, while self-declarations rose from 13 to 16. The longer-term picture is one of a step change following mandatory registration rather than continued year-on-year growth: volumes in 2025/26 remain well above the 124 complaints and notifications recorded in 2020/21, but the sharp increase seen in 2024/25 has not been repeated.

In 2025/26 we received 16 self-declarations from social workers, of which seven related to criminal charges or convictions.

Serious misconduct continues to account for the majority of mandatory reports, at 28 of the 41 received in 2025/26. The overall decrease was driven by fewer serious misconduct and health-related reports, while competence reports increased slightly. Because the numbers involved are small, year-on-year movements in any single category should be read with caution.

For mandatory reporting purposes, serious misconduct is defined in section 47A of the Act as conduct by a social worker that has, or is likely to have, an unduly adverse effect on the wellbeing of any person they come into contact with in the course of their practice, or that reflects adversely on their fitness to practise as a social worker, and that is of a character and severity that meets the Board's criteria for reporting serious misconduct.

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

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

In 2025/26, 11 complaints and notifications were referred to PCCs.

Nine PCCs concluded their investigations involving nine social workers in 2025/26.

As at 30 June 2026, PCC investigations of 11 social workers remained active.

Complaints and notifications referred to Professional Conduct Committees

Year	Number of complaints and notifications
2025/26	11
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 tribunal that determines outcomes for disciplinary matters brought against social workers in Aotearoa New Zealand.

If a serious disciplinary case is referred to the Tribunal, then the process, including the hearing, is formal and conducted like a court.

PCC matters referred to the Tribunal

Year	Number of Matters
2025/26	2
2024/25	4

Tribunal cases concluded

Year	Number of Cases Concluded
2025/26	3
2024/25	2

Work continued throughout 2025/26 on developing a standalone Tribunal website with its own branding. The Tribunal website, which launched in September 2026, hosts information relating to upcoming hearings, tribunal decisions and practice notes.

We investigate registration compliance

The social worker registrations compliance and support function (AreTheyRegistered) was transferred from Te Kāhui Kāhu, a business unit hosted by the Ministry of Social Development, to us on 1 July 2025. We receive and respond to notifications about anyone who is presenting or practising as a social worker but is not registered as a social worker, through a dedicated mailbox and through existing registration and complaints channels. This function is an important way to reduce the risk to public safety.

Performance measure for Registration Compliance and Support	TARGET MET
Prompt action on notifications to support safe, registered social work practice.	✓
Targeted engagement raises awareness of registration compliance and investigative function.	✓

See SPE(T)5 and SPE(QT)3 in the Statement of Service Performance section for further details

A key priority for this year was promoting and raising awareness of this new function. We held regular online drop-in sessions during May and June 2026, where our registration officers answered pātai about the registration process. We developed campaigns to promote the new function across our different communications platforms: SWRB website, social media and our newsletter OnBoard. We also attended the Whakamanawa Conference in September 2025 and used this opportunity to have a kōrero with social workers and reiterate the role that registration plays in creating a trusted profession.

We also focused on establishing systems and processes to respond promptly to notifications about anyone who is presenting or practising as a social worker but is not registered as a social worker. In 2025/26, 80% of notifications were actioned within 15 working days, meeting our 80% target (SPE(T)5). When a notification is received, it is assessed, and we contact the individual or employer concerned. Our approach is education-first: we prioritise early engagement, support individuals and employers to become compliant, and escalate only where that is necessary and proportionate. Most matters to date have been resolved through clarification and guidance rather than formal escalation.

We monitor public trust in the social work profession

We continue to report on public trust in the social work profession to help shape our mahi as a regulator and in our workforce planning role. We commissioned an update in April 2025 to the original survey that was completed in 2023. The updated results were published in December 2025 on our website and in our OnBoard newsletter. The results showed that overall, there has been no significant change in public trust since the first survey in 2023. The 2025 update shows that 55% of respondents have full trust and confidence in social workers, compared with 25% who have no trust (see SOI(2)). With continued effort to explain, engage and listen, trust in social workers can grow even stronger, helping more people feel safe and supported when they need it most.

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

We lead workforce planning
Ka arahi mātou i ngā mahere kaimahi

As the Lead Agency for social worker workforce planning, our mahi focused on developing the first cross-government-agency Social Worker Workforce Strategy and Action Plan.

Alongside this development work, we continued to build the evidence base to inform understanding of the opportunities and challenges facing the social worker workforce. This included publishing the Annual Social Worker Workforce Report 2025, and the Annual Social Work Education Report 2024. The Social Worker Workforce Strategy and Action Plan was not published by 30 June 2026, and our second Employers Report was deferred to follow the Strategy's publication (see SPE(QT)1). The planned timing for both is set out in 'Looking ahead to 2026/27' (see page 37).

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.

Performance measure for workforce planning	TARGET MET
Collect and share social work workforce information	⊗
Effective leadership on workforce planning	⊗
SWRB contributes workforce insights to identify potential risks and opportunities to workforce sustainability	✓

See SPE(QT)1, SOI(3) and SPE(QL)5 in the Statement of Service Performance section for further details

Building the evidence base with data and insights

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 2025 in December. This was based on survey responses from 4,257 out of a total of 8,066 practising social workers who renewed their practising certificate, representing a 53% response rate.

Highlights from the Annual Social Worker Workforce Report 2025



The social worker workforce is an ageing, experienced, qualified, female dominated workforce with high Māori and Pacific peoples representation.



Social workers believe that mandatory registration has resulted in a more respected profession, however challenges with media coverage continue to impact public trust and confidence in the profession.



Social workers continue to be motivated to make a positive difference and support whānau/communities under increasingly complex circumstances, while also experiencing high workloads and administrative burden.

In addition to the Annual Social Worker Workforce Report, we also published the Annual Social Work Education Report 2024[2]. The report highlights key trends across the 18 providers delivering prescribed social work qualifications.

The survey took a closer look at two issues that are critical to the strength of the education-to-workforce pipeline. We asked tertiary education organisations (TEOs) about the challenges of meeting placement requirements, securing suitable host organisations, and ensuring access to practice supervision and support. We also asked TEOs about the sustainability of the social work educator workforce itself.

These insights help show not only who is studying social work, but how well the current qualification pathway is functioning to produce the quantity and quality of new entrants needed for a resilient profession.

While there are encouraging signs of resilience in parts of the education pipeline, the report also highlights a number of trends that warrant continued attention and action from the SWRB and the wider sector.

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.

Highlights from the Annual Social Work Education Report 2024

Ākonga demographics remain consistent with the workforce, with strong Māori and Pacific representation and a predominantly female cohort.

Completion rates remain a concern, with up to 50% of ākonga not completing their qualification.

40+

One quarter of enrolled ākonga are aged 40+.

Part-time study continues to be common.

Ākonga in rural areas face additional challenges, including limited access to field placements and increased travel costs.

74%

In 2024, 74% of graduates registered with the Social Workers Registration Board, leaving one quarter who did not enter the social worker workforce.

4%

Enrolments declined by a further 4%, reaching their lowest level since 2013.

Educator workforce sustainability continues to be a challenge, particularly in recruitment and retention.

Sustainable Social Work Pathways – Tauwhiro Ararau: The Social Worker Workforce Strategy and Action Plan

In July 2020, Cabinet agreed that we would become the lead agency for social worker workforce planning, responsible for developing, promoting and monitoring a workforce strategy and action plan, and reporting on progress. Building on this role, in 2024/25 the Minister for Social Development and Employment tasked us with developing the government's first ever cross-sector ten-year social worker workforce strategy and action plan. The strategy and action plan addresses the known sustainability challenges facing the social worker workforce.

Our vision is for 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. This will enable social workers to support all New Zealanders to lead happier, healthier and more productive lives. This includes 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 Ararau covers all parts of the workforce lifecycle. This approach looks at what is 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.

We met and worked collaboratively throughout 2025/26 with alliance partners, professional bodies and the Ministry of Social Development to determine the key priorities from the sector. These priorities alongside insights from our survey reports were used to inform the first iteration of the workforce strategy and action plan.

We have listened to feedback from the sector and the Minister for Social Development and Employment, and we are updating the strategy and action plan. This feedback will benefit the whānau and hapori that social workers are committed to serving. The final Sustainable Social Work Pathways Tauwhiro Ararau had not been published by 30 June 2026. Its planned publication is set out in 'Looking ahead to 2026/27' (see page 37).



Our Organisational Health and Capability
Te Hauora me ngā Pūkenga Tara ā-Whare

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 organisational capability and effectiveness – as a regulator, in our workforce planning role, as an employer and as a Crown agent.

Performance measure for organisation health	TARGET MET
Understanding of regulatory role	✓
Process improvement projects	✓

See SPE(QL)3 and SPE(QT)2 in the Statement of Service Performance section for further details

Completing a review of the Social Workers Registration Act 2003

On behalf of the Ministry of Social Development (MSD), we completed a review of the Act in December 2025, and the final report was tabled in Parliament by the Minister for Social Development and Employment in April 2026. This review is required every five years, and this was the first since mandatory registration was introduced in 2021, an important opportunity to check that the Act is doing what it was designed to do, both now and in the future.

The final report summarises what we heard through engagement with social workers, employers, educators, students, professional bodies and members of the public between July and November 2025.

The review considered whether the Act remains fit for purpose and includes recommendations to help inform any future decisions about legislative change.

Social Workers Registration Board does not make decisions on changes to legislation. Any next steps will be considered through a government policy and parliamentary process led by MSD.

Building an understanding of our regulatory role

We provide our kaimahi with opportunities to develop their understanding of our regulatory role and the purpose and functions of our Act. All new kaimahi are expected to complete training in government regulation and then are supported to apply the learnings to their own mahi.

Over the 2025/26 year, we transitioned to supporting our kaimahi in completing the RegRoom modules developed by the Ministry for Regulation. Previously, our kaimahi completed the Level 3, Certificate in Government Regulation.

In a staff survey completed in May 2026, 93% of our kaimahi reported confidence in applying their understanding of our organisation's role as an occupational regulator to their work, against a target of 80%. This is compared to 89% in reported in 2024/25 (see SPE(QL)3). Kaimahi build this understanding through training (Level 3, Certificate in Government Regulation or RegRoom modules) as part of their induction.

Māori capability and advancement

A key focus in 2025/26 was translating He Arapaki, our Māori development strategy and action plan, from strategy into organisational practice. This supported leaders and kaimahi to apply He Arapaki as a practical framework for giving effect to Te Tiriti, strengthening relationships, and improving the quality and consistency of advice, engagement and decision-making.

We continued to develop capability through te reo Māori learning, tikanga-informed practice, Aotearoa and New Zealand history learning, induction activities, and organisation-wide moments such as Matariki, Te Wiki o te Reo Māori and Waitangi Day. Progress was also made on organisational, team and individual te reo Māori language planning. Together, these initiatives are intended to support greater confidence in the everyday use of te reo Māori me ōna tikanga and reinforce the importance of te ao Māori across the workplace.

In 2025/26, we continued to be more explicit in policy, workforce strategy, engagement guidance and reporting in relation to our commitment to be more responsive to Māori (section 100 of the Act) and to give better effect to our Te Tiriti statement. This is supporting Māori outcomes and accountabilities to be more visible in governance papers, action plans and monitoring arrangements.

Organisational process improvement

One of the three long-term outcomes for our SOI 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 year 2025/26, we have sought out priority areas for our continuous improvement approach that will make a difference to the way that we do things now and in the future. These included:

- completing development in our registration database (iMIS) to support the section 6 (New Zealand qualified) registration pathway
- implementing changes in our registration database (iMIS) for the section 13 experience pathway, before it came to a close
- developing an engagement strategy and action plan
- progressing our multi-year Regulatory Strategy, which remains a work in progress.

These examples contributed to our performance expectations for the year to develop or implement SWRB's Regulatory Strategy and three other process improvements. The SPE(QT)2 target was met. The Regulatory Strategy covers multiple years (2024–2028) and its implementation is a work in progress. While some initiatives planned for 2025/26 were delayed, they are on track for completion in 2026/27.

Operational review of our organisational structure

Section 104 of the Social Workers Registration Act 2003 requires the Board to review the operation of the Act, and its own operations, at intervals of not more than five years, and to report its findings to the Minister. Alongside the review of the Act,

we therefore looked at how we are organised to deliver our functions. This was an opportunity to make sure we are structured to deliver our statutory functions now and in the future.

As an organisation, we have grown significantly over the last five years, from eight core kaimahi to a workforce of over 45 kaimahi during periods of increased operational and project activity. Our organisational structure needed refining to ensure that we could efficiently and sustainably deliver our core functions and activities.

We developed a change management plan, involving our kaimahi from the beginning of the process. We listened to and took on board feedback from our kaimahi on how internal processes and systems could be improved.

Organisational reviews are challenging for everyone involved, and although our kaimahi were supported throughout the process the impact was more disruptive than anticipated.

Our functions and activities are now spread across three distinct directorates – Sector Strategy and Performance, Regulatory, and Business Operations.

Sector Strategy and Performance

Sector Strategy and Performance leads our strategic direction, Crown Accountability function, Workforce Planning Lead Agency role, communications and engagement function, Data and Insights Team, Operational and Regulatory Policy Team. The directorate builds evidence and insights about the social worker workforce, supports sector engagement, leads strategic and organisational communications, provides advice on strategic priorities, ensures SWRB gives effect to Te Tiriti o Waitangi, and monitors progress against outcomes so we can make informed decisions, communicate clearly with our stakeholders and demonstrate impact.

Regulatory

Regulatory delivers our core occupational regulation functions to protect public safety and strengthen confidence in the profession. The directorate manages registration, practising certificates, education standards, complaints and notifications, compliance activity and regulatory policy, ensuring social workers are competent, accountable and safe to practise in Aotearoa New Zealand.

Business Operations

Business Operations provides the organisational systems, services and support that enable SWRB to operate effectively as a Crown entity. The directorate leads finance, people and capability, information management, technology, governance support, planning, risk and corporate services, ensuring the organisation has strong foundations to deliver its statutory functions. The directorate also leads the delivery of our Māori development strategy and action plan, He Arapaki.

Our Secretariat provides operational support for the Board

Number of permanent and fixed-term kaimahi

The number of permanent and fixed-term kaimahi decreased from 47 to 40 during the reporting period. This change primarily reflects the completion of fixed-term positions that were established to support periods of growth and project delivery, together with ongoing workforce management to align staffing levels with organisational priorities and available resources.

2024/2025 – staff as at 30 June 2025 – 47

2025/2026 – staff as at 30 June 2026 – 40

Staff Turnover

During 2025/26, our organisation recorded a core staff turnover rate of 42.3%, reflecting 15 permanent staff departures across an average core workforce of 35.5 employees[3]. This figure is higher than the Aotearoa New Zealand public service average of 7–8% (2025). The turnover rate was also influenced by a smaller workforce base, which increased the proportional impact of employee departures. The rate also reflects the operational review of our organisational structure, undertaken under section 104 of the Act, which was more disruptive for kaimahi than we had anticipated.

3. Core workforce does not include fixed-term employees or contractors.

The year was characterised by significant organisational change, staff turnover, recruitment activity and workforce transition.

In response, we strengthened our focus on organisational health, workforce capability, employee wellbeing and retention. A coordinated programme of culture, capability and leadership initiatives was established during the year, with workforce stability and organisational health continuing to be monitored through regular reporting to the Board and Senior Leadership Team.

Age range of kaimahi

Age Group	2025/26	2024/25
20–29	8	9
30–39	7	8
40–49	10	10
50–59	10	13
60–69	4	6
70–79	1	1
Total	**40**	**47**

Ethnicity of kaimahi

Ethnicity[4]	Count
NZ European	19
Māori	10
Asian	3
Dutch	2
Pacific Peoples	1
European	1
European/Ashkenazi Jewish	1
Greek	1
South African European	1
Sri Lankan	1

Gender of kaimahi

As of 30 June 2026, among kaimahi who disclosed gender information 63.6% of our kaimahi identified as female/wahine, and 36.4% as male/tāne. Gender data is based on voluntary self-identification, and totals may differ from overall staffing numbers where kaimahi have chosen not to disclose their gender.

Being a Good Employer

We report on our obligations as a good employer under section 151(1)(g) of the Crown Entities Act 2004.

We are committed to being a good employer and creating a safe and healthy work environment for all kaimahi. We recognise the need to look after our kaimahi and their wellbeing. We set this out in policies to demonstrate that their health and wellbeing is a priority. More importantly, we reinforce this in staff meetings and general discussions between peers and managers.

Our personnel policies are regularly reviewed to ensure that they are compliant with legislation and that they align with the values of the organisation.

Equal Employment Opportunities

We value people and we are committed to the principles of equal employment opportunities and equity for all employees and potential employees. In all cases, we will appoint the best-qualified person to any position in which we are recruiting and remunerate, train, develop and appraise staff without discrimination.

Recruitment

We are committed to being a good employer and follow good recruitment practice by providing a fair and transparent process for all parties.

Remuneration

We are committed to remunerating our kaimahi fairly, transparently and responsibly, in line with the Government Workforce Policy Statement, Public Service Commission Guidance, and wider public sector expectations. Our remuneration decisions are guided by affordability, fiscal sustainability, internal equity, role requirements, recruitment and retention considerations, and responsible stewardship of funds.

4. Note that we use 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 the number of respondents.

Bullying, Harassment and Discrimination

We are committed to providing a respectful and professional working environment for all kaimahi. Everyone has a fundamental right to dignity at mahi, and we will not tolerate any behaviour that undermines that right.

We have policies in place to prevent and address bullying, harassment and discrimination in the workplace and to promote a safe and healthy work environment.

Wellbeing

We are committed to a safe, positive, and healthy workplace through providing strong leadership, fostering good working relationships and ensuring robust policies and procedures.

Measures taken to promote wellbeing include supporting kaimahi to seek regular eye tests and providing organisation-supported annual influenza vaccines. Ongoing access to Employee Assistance Programme (EAP) is available to all kaimahi if required. We also support and encourage kaimahi to take part in activities that promote healthy living. Supporting wellbeing helps kaimahi stay healthy, engaged and resilient, contributes to a positive workplace culture, reduces avoidable disruption, and supports our ability to deliver safe, effective and consistent services.

Carbon Neutral Government Programme

We continue to work towards reducing the environmental impact of our operations in line with the expectations of the Carbon Neutral Government Programme. During 2025/26, we completed our annual greenhouse gas emissions inventory for the period 1 July 2024 to 30 June 2025 and submitted it for independent verification by Toitū Envirocare. The inventory was verified as compliant with ISO 14064-1:2018, with an unmodified audit opinion.

Total reported emissions for the 2024/25 year were 63.33 tCO_2e, compared with 55.31 tCO_2e in the 2023/24 year and 38.08 tCO_2e in the 2022/23 baseline year. Transportation-related emissions remained the most significant source of emissions, accounting for 55.46 tCO_2e, or approximately 88% of the organisation's total footprint. The increase in emissions reflects greater travel requirements associated with the organisation's expanding activities, our kaimahi working remotely, and a small amount of international travel undertaken during the reporting period.

We remain committed to achieving our target of reducing emissions by 42% by 2030. Recognising that travel is our largest source of emissions, we continue to balance the benefits of remote working and regional representation with the need for in-person engagement. During the year we continued to promote the use of online meeting technologies, carefully manage travel requirements, and apply our travel policy to ensure travel is necessary, coordinated and aligned with organisational priorities.

Further work during 2026/27 will focus on strengthening emissions management practices, improving data quality and monitoring, and progressing initiatives that support longer-term reductions in travel and other operational emissions while maintaining effective delivery of our statutory functions.

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, we are required to meet the obligations set out in the Public Records Act 2005. In response to a comprehensive Public Records Act audit conducted by Deloitte, we have developed and continue to implement the detailed action plan to address key recommendations, with a particular focus on seven priority areas identified by the Chief Archivist.

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

Our Information Management and Technology Team continues to lead ongoing improvements, including structural and process changes, kaimahi training, and the development of a draft Information Management Policy. These efforts are

designed to build organisational capability and ensure that all kaimahi understand their role in safeguarding information as a strategic resource.

Through these initiatives, we affirm our commitment to responsible information stewardship and continuous improvement in recordkeeping practices.

Official Information Act requests

We received 17 Official Information Act 1982 (OIA) requests in 2025/26 and 13 personal information requests under the Privacy Act 2020. 15 of the 17 OIA requests were responded to within 20 working days, as specified by the legislation. One Privacy Act request was responded to outside the 20-day timeframe. We also received 13 information requests from Ministers' offices under the Crown Entities Act 2004. These requests were responded to on time.

Plain Language Act

We are committed to using plain language in our communications. We support staff to build their competence in communicating with plain language. We have developed resources and shared writing style guides to support kaimahi to write in plain language, and we review our public-facing documents to make sure they are clear to their intended audience.

Implementing the Government's Priorities

As a Crown agent and public sector organisation, we work 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.

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. These are the directions relating to carbon neutral reporting, procurement, property, the New Zealand Business Number, and shared authentication. We did not receive any directions from our responsible Minister under section 103 of the Crown Entities Act 2004 during the reporting period.

Looking ahead to 2026/27
Kōkiri whakamua i te tau 2026/27

This section sets out work that was not complete at 30 June 2026 and our planned focus for 2026/27. It is kept separate from our reporting on 2025/26 performance measures in Our Work (Section 02) and in the Statement of Service Performance (Section 03). The items below are intentions and planned timeframes, not results. Our targets for 2026/27 are set out in our Statement of Performance Expectations 2026/27, and we will report on progress in our Annual Report 2026/27.

Key work planned for 2026/27 includes:

- Publication of the Sustainable Social Work Pathways Tauwhiro Ararau, the Social Worker Workforce Strategy and Action Plan, in October 2026, as tasked by the Minister for Social Development and Employment, and moving it into implementation.
- Running the redesigned Social Work Employer Survey and publishing our second Employers Report, following publication of the Strategy.
- Launching the standalone Social Workers Disciplinary Tribunal website in September 2026.
- Completing the Regulatory Strategy actions carried over from 2025/26, listed under 'Progressing the actions within our Regulatory Strategy' in Section 02 (see page 18).
- Completing the transfer of selected Board delegations to the Registrar.
- Improving timeliness in our registration and complaints processes, where the SPE(T)1, SPE(T)2 and SPE(T)3 targets were not met in 2025/26, through the process, system and staffing changes described in the notes to those measures.
- Lifting stakeholder confidence in our workforce planning leadership (SPE(QL)5) through the publication and implementation of the Strategy.
- Completing the planned programme of education provider reviews, where the SPE(QL)6 target was not met in 2025/26, while continuing to support providers as they implement the new education standards and transition to new or revised programmes.
- Longer-term investment in people, finance, data and reporting systems, which has been built into 2026/27 budget planning.

03 OUR PERFORMANCE
NGĀ MAHI I TUTUKI

Statement of Service Performance
He Tauākī Whakahaere Ratonga

About the Social Workers Registration Board

We are the occupational regulator of the social work profession in Aotearoa New Zealand, established under the Social Workers Registration Act 2003. We exist to protect the safety of members of the public by ensuring social workers are competent and safe to practise and are accountable for the way in which they practise. We are also the lead agency for workforce planning for all social workers and, as a Crown Agent, are accountable to the Minister for Social Development and Employment.

Our vision is that social workers in Aotearoa New Zealand are safe, competent and accountable and have the trust and confidence of the public. We work towards this through registering social workers and issuing practising certificates, setting standards for social work education, managing complaints and notifications, and providing workforce research, insights and planning with government agencies and the sector.

The Outcomes Framework in our Statement of Intent (SOI) 2024–2028 sets out what we aim to achieve over the medium to long term, and the measures in this Statement track our progress towards it. Further detail is provided in 'Our Purpose and Function' diagram and 'Statement of Intent 2024–2028' in Section 02 (see pages 14–15).

Our performance is assessed through timeliness, quantity and quality measures set out in our annual Statement of Performance Expectations (SPE) 2025/26 and our longer-term SOI 2024–2028. The SOI contains four longer-term measures, with eight indicators between them. The SPE contains 14 measures that cover annual progress. In 2025/26 we met eight SPE measures and did not meet six measures. The notes to the SPE measures in the tables below provide additional information for how measures were met or not met.

This is the second year of the SOI 2024–2028. Where a measure was also in place in 2024/25 on the same basis, we show the previous year's target and result alongside this year's so that performance can be compared. A comparison is not available for every measure: several measures are new in 2025/26, and where a target or the basis of measurement has changed between years, this is explained in the notes to the measure.

SWRB currently delivers services under a single output class, which are grouped by sub-output class in this annual report. The scope of its appropriation is limited to supporting SWRB in delivering mandatory registration and workforce planning for all social workers, alongside providing services to investigate and respond to alleged offending under the Social Workers Registration Act 2003.

The Statement of Service Performance has been prepared in accordance with Tier 2 PBE FRS 48 reporting standards[5], which have been applied consistently throughout the period, and complies with PBE financial reporting standards.

5. Tier 2 PBE FRS 48 is the New Zealand public sector reporting standard that requires SWRB to report transparently on its performance against the service targets and measures it published in its Statement of Performance Expectations, alongside its financial statements.

Judgements in selecting our performance measures

In selecting the measures reported in this Statement of Service Performance, we have used judgement about which aspects of our performance are most relevant to users. Our SOI measures were chosen to show progress over the medium term towards the outcomes in our Outcomes Framework, while our annual SPE measures focus on the timeliness, quantity and quality of the services we deliver. Together, they are intended to provide a balanced mix of quantitative and qualitative information about our performance. The measures were developed with the Board and are reviewed each year as part of preparing the SPE, with measures revised or replaced where they are no longer relevant or cannot be reliably measured. For example, we will review the SOI(4) indicator when we next update our SOI, because low survey response rates mean it is not a reliable indicator of performance. The basis of measurement for each type of measure is explained in the table at the end of this section.

SPE Measures Results Summary

8 Targets met or exceeded **6 Targets not met**

Key

Performance Measures Results

Target met or exceeded	Target not met	Target not applicable

Sub-output Class: Delivery of Mandatory Registration

SPE 2025/26 measure	Comparison to 2024/25	Target and 2025/26 EOFY result
SPE(T)1: Percentage of overseas competence assessments that are assessed within 35 working days	Target: 70% **Result:** 93%	Target: 80% **Result:** 73%

NOTES TO THE MEASURE:

We acknowledge that the 80% target was not met. The target was raised from 70% to 80% after the 2024/25 result of 93%. In-year quarterly reporting for SPE(T)1 accurately reflected the records held in the primary system at the time. However, the end-of-year review identified additional assessment records that had been stored outside the primary system. Consolidating the records at year-end produced a complete dataset and reduced the full-year result to 73%.

These issues have been fully addressed. Key leadership roles have been filled, data protocols have been embedded in staff onboarding, and an additional layer of quality assurance has been added. For 2026/27, we expect results to trend upwards to a level comparable with the 2024/25 result.

Sub-output Class: Delivery of Mandatory Registration

SPE 2025/26 measure	Comparison to 2024/25	Target and 2025/26 EOFY result
SPE(T)2: Percentage of valid[6] complaints and notifications that receive communication about a committee decision within 10 working days	Target: N/A (new measure) **Result:** N/A (new measure)	Target: 80% **Result:** 71%
	NOTES TO THE MEASURE: We acknowledge that we did not meet the 80% target for this measure. This was a new measure for 2025/26, and the year-end result reflects process changes working their way through the system. Through active monitoring, quarterly results improved markedly across the year, with quarters 3 and 4 being above target. For 2026/27, we expect performance to be on target.	
SPE(T)3: Percentage of all NZ qualification pathway applicants that are notified of assignment to a registration officer within 20 working days, including any requests for further documentation	Target: N/A (new measure) **Result:** N/A (new measure)	Target: 70% **Result:** 42%
	NOTES TO THE MEASURE: We acknowledge that we did not meet this target. Performance was delayed by later-than-expected updates to iMIS that affected how we enter and report data, compounded by several vacancies within the registration team during this period. For 2026/27, we expect the quality of our results and reporting to improve through stabilised staffing, the implementation of process improvements to section 6 (New Zealand Pathway), and associated communication changes.	
SPE(T)4: Percentage of complaints and notifications competence assessments that are returned within 25 working days of receipt	Target: 75% **Result:** 100%	Target: 75% **Result:** 100%
	NOTES TO THE MEASURE: Competence assessments are completed in the complaints and notifications space when the Committee believes one is necessary following a Review of Competence.	
SPE(QL)1: Percentage of applicants who report a neutral or positive experience with the support received in the registration process	Target: 80% **Result:** 87%	Target: 80% **Result**: 90%
	NOTES TO THE MEASURE: Newly registered social workers are asked to provide anonymous feedback on their experiences through the registration process. This feedback is used to inform our continuous improvement approach and highlight issues for applicants.	

6. The term 'valid' is used to indicate a notification or application where the person submitting has provided all the necessary information to allow the SWRB to triage and/or assess against the required criteria.

Sub-output Class: Delivery of Mandatory Registration

SPE 2025/26 measure	Comparison to 2024/25	Target and 2025/26 EOFY result
SPE(QL)2: Percentage of applicants who report a neutral or positive experience with the support received in the practising certificate renewal process	Target: 80% **Result:** 95%	Target: 80% **Result:** 96%
	NOTES TO THE MEASURE: Social workers who apply for or renew their practising certificates during the practising certificate round are asked to provide anonymous feedback on their experience. This feedback is used to inform our continuous improvement approach and highlight issues for the next year.	
SPE(QL)4: Percentage of stakeholders surveyed who rated the leadership provided by the SWRB as a modern regulator as effective	Target: 80% **Result:** 100%	Target: 80% **Result:** 90%
	NOTES TO THE MEASURE: Stakeholders who engaged with SWRB on regulatory matters are asked whether they think SWRB's leadership is effective on a three-point scale.	
SPE(QL)6: Monitor, support and review education providers to ensure they are meeting education standards	Target: 5 reviews completed and reported back to Board **Result:** 3 TEO review visits conducted. 3 TEOs supported to explore programme composition.	Target: 5 reviews completed and reported back to Board **Result:** 2 reviews completed and reported back to the Board.
	NOTES TO THE MEASURE: Our new education standards came into effect in January 2026. The new standards enable innovative approaches to qualification delivery. We approved the first 3-year programme under the new education standards, and we provided ongoing monitoring and support to seven TEOs as they implemented the new education standards and worked towards transitioning to new or revised programmes. This support is in addition to our reporting on 'business as usual' reviews and programme updates. We acknowledge that this target was not met. For 2026/27, we will prioritise completing the planned programme of education provider reviews, and will continue our ongoing monitoring and support for providers as they implement the new education standards and transition to new programmes, using the prescription and monitoring framework introduced to providers in May 2026.	

Sub-Output Class: Delivery of Workforce Planning

SPE 2025/26 measure	Comparison to 2024/25	Target and 2025/26 EOFY result
SPE(QL)5: Percentage of stakeholders surveyed who rated the leadership provided by the SWRB on workforce planning as effective	Target: 80% **Result:** 83% of 6 stakeholders surveyed.	Target: 80% **Result:** 67%
	NOTES TO THE MEASURE: Stakeholders who engaged with us were asked to rate the effectiveness of our leadership on workforce matters, on a three-point scale. We acknowledge that we fell short of our 80% target for 2025/26, largely due to delays in delivering the Social Worker Workforce Strategy and Action Plan. For 2026/27, the publication and implementation of the Strategy is expected to lift stakeholder confidence in our workforce leadership.	
SPE(QT)1: Collect and share information about social work workforce including education, highlighting issues and challenges facing the social worker workforce	Target: 2 topline survey reports published 2 'spotlight' reports published **Result:** 2 high-level survey reports 2 spotlight reports Workforce Planning Insights Report	Target: 3 main survey reports published: • Annual Social Worker Workforce Report 2025 • Annual Social Work Education Report 2024 • Social Work Employers Report Publication of the first Social Worker Workforce Strategy and Action Plan **Result:** 2 annual reports published (Social Worker Workforce and Education) Delayed – Social Worker Workforce Strategy and Action Plan, and Social Work Employers Report.
	NOTES TO THE MEASURE: We acknowledge that we did not meet the target for this measure. We published our Annual Social Worker Workforce Report 2025 and our Annual Social Work Education Report 2024[7] in December 2025. The Social Work Employer Survey did not proceed in 2025/26 because it was being redesigned to better align with the Social Worker Workforce Strategy and Action Plan, as well as future workforce data and insights needs. We also did not publish the inaugural cross-government-agency Social Worker Workforce Strategy and Action Plan by 30 June 2026. Earlier in the financial year, in July 2025, and following consultation with key stakeholders, we did make a draft strategy and action plan available on our website, alongside the feedback we had received to date. As tasked by the Minister for Social Development and Employment, we are now working to a revised delivery date of October 2026. For 2026/27, we plan to deliver the strategy and action plan and move it into implementation, and to run the redesigned Employer Survey.	

7. 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.

Output Class: Organisational Capacity

Output measure description and types	Previous 2024/25 Target	2025/26 Target
SPE(QL)3: Percentage of our staff who report confidence in applying their understanding of our role as an occupational regulator to their work	Target: 80% **Result:** 89%	Target: 80% **Result:** 93%
	NOTES TO THE MEASURE: This survey was completed in May 2026 and asked staff about their confidence in applying regulatory knowledge to their role.	
SPE(QT)2: Implement internal process improvement projects, with a focus on increasing our organisational capability and effectiveness	Target: Four projects implemented or developed **Result:** 4 projects.	Target: Implementation of the Regulatory Strategy Implement three other process improvement projects **Result:** The Regulatory Strategy covers multiple years (2024-2028) and its implementation is a work in progress. While some initiatives planned for 2025/26 were delayed and carried over, they are on track for completion in 2026/27 (see notes to the measure). • iMIS development for section 13 (Experience Pathway) implemented prior to closure • iMIS development for section 6 New Zealand qualified applicants completed (went live in August 2026, after the end of the reporting period) • Engagement strategy and action plan developed
	NOTES TO THE MEASURE: The Regulatory Strategy 2024–2028 is a multi-year strategy and its implementation is a work in progress, delivered in stages. In 2025/26 we completed a review of the Register and the removal of inactive practitioners, iMIS enhancements for section 13 and section 6 registration pathways, implementation of the revised education standards, a risk management matrix for professional standards matters, development of the Social Workers Disciplinary Tribunal website (not launched at 30 June 2026), publication of our Code of Service (published in August 2026), and the five-yearly review of the Social Workers Registration Act 2003. Implementation also included staff sessions and a review of the regulatory policy suite. Some initiatives were delayed in 2025/26 and have been carried over into 2026/27, where they are on track for completion. These include building the evidence base, audit approach and implementation for a review of our supervision policy; considering and pilot testing refinements to the competence assessment process for overseas-qualified applicants, and the overseas pathway stage of our iMIS improvements; revising our fit and proper policy; a communications and engagement plan for employers; our relationship management strategy and customer management tool; outstanding Public Records Act actions; and implementing He Arapaki and te ao Māori resources in our regulatory work. Further detail is provided under 'Progressing the actions within our Regulatory Strategy' in Section 02. Other projects included system updates for registration pathways and the development of an engagement strategy.	

Output Class: Organisational Capacity

Output measure description and types	Previous 2024/25 Target	2025/26 Target
SPE(T)5: Percentage of notifications about anyone who is presenting or practising as a social worker but is not registered as a social worker (AreTheyRegistered function), actioned within 15 working days	Target: N/A (new measure) **Result:** N/A (new measure)	Target: 80% **Result:** 80%
	NOTES TO THE MEASURE: This measure covers the social worker registration compliance and support function – known publicly as AreTheyRegistered – which transferred from Te Kāhui Kāhu, a business unit hosted by the Ministry of Social Development, to us on 1 July 2025. Notifications are received through the dedicated aretheyregistered@swrb.govt.nz mailbox and through our existing registration and complaints channels. This measure sought to ensure that notifications were being promptly responded to over the transfer period and integration into SWRB. 2025/26 was the first year of the social worker registration compliance and support function, so these results therefore provide the baseline against which future years will be assessed.	
SPE(QT)3: Education and promotion of the non-registered social worker investigative function (AreTheyRegistered) to the public and the social work sector through targeted engagement	Target: N/A (new measure) **Result:** N/A (new measure)	Target: 6–10 engagements **Result:** 7 engagements
	NOTES TO THE MEASURE: As part of the function transfer, this measure sought to ensure there was awareness of us holding the AreTheyRegistered function, and for reports to be made. There was a significant increase in the number of notifications received following the transfer.	

SOI measures 2024–2028

SOI(1)

Practising social workers are competent, safe to practise and accountable for the way in which they practise.

Indicator	2025/26 progress
Monitor and report the number of registered and practising social workers.	**Met** Each year, we report on the number of registered and practising social workers as of 30 June in our Annual Report. **2025/26:** 13,487 registered social workers. 9,176 practising social workers.
Monitor and report the number of complaints and notifications.	**Met** Each year, we report on the number of complaints and notifications received between 1 July and 30 June. **2025/26:** 167 complaints and notifications received. This is lower than the 178 received in 2024/25, but remains above the level recorded in each of the four years before that, reflecting the sustained increase in reporting since registration became mandatory.

SOI measures 2024–2028

SOI(2)

Social workers, employers and the public are aware of regulatory requirements for social workers, namely:

- standards for registration, education and training;
- requirements for strong professional practice (competence standards; Codes of Conduct and Ethics); and
- accountability and reporting issues of conduct and safety.

Indicator	2025/26 progress
Monitor and report public trust in the social work profession.	**Met** SWRB commissioned an update report in April 2025, which was reported in last year's Annual Report for 2024/2025. The update results were published in December 2025 and showed that public trust in social workers is holding steady with 55% of respondents having full trust and confidence, compared with 25% who said they have no trust. Results are similar to the 2023 baseline – social work is on par with other helping professions, such as counsellors, and youth workers.
Monitor and report social worker and public beliefs about safety, accountability and reporting.	**Met** The Annual Social Worker Workforce Report 2025 (December 2025) shows social workers have high confidence in their employer's policies and processes for practice/conduct issues (91%) and 96% would raise concerns with the SWRB if it was not possible to resolve with their employer. The 2025 public trust and confidence survey shows public awareness of regulatory standards has remained broadly consistent with the 2023 baseline: 76% of respondents believe social workers have a Code of Conduct (2023: 74%), 65% believe training is required (2023: 63%), and 50% believe registration is required (2023: 49%). More respondents now believe social workers are held accountable (64%, up from 59% in 2023), although fewer believe the profession is regulated (51%, down from 56%). This slight drop is a reminder for us to keep explaining what regulation means and why it matters.
Monitor and report trends in social worker beliefs about best practice and safety in the profession.	**Met** The Annual Social Worker Workforce Report 2025 also tracked social worker beliefs about best practice and safety. Two-thirds (67%) believe the profession is more respected since mandatory registration, and the proportion seeing no benefit continued to fall – from 30% in 2022 to 18% in 2025. This growing recognition is driven by a belief that registration increases accountability for safe, effective practice and upholds the mana and integrity of both the profession and its clients.
Increase provision of information about competence standards, Codes of Conduct and Ethics.	**Met** Our new education standards, Te Pou Tūhono, published in May 2025, came into effect on 1 January 2026. Throughout 2025/26 we socialised the standards, their accompanying prescriptions and the monitoring framework through a series of hui with education providers, including in February 2026, when we launched education resources nationally through an online hui attended by almost every social work education provider.

SOI measures 2024–2028

SOI(3)

The SWRB contributes workforce insights to identify potential risks and opportunities to workforce sustainability

Indicator	2025/26 progress
Reporting, active sharing and engagement with key audiences and stakeholders about workforce trends and insights	**Met** We published two Annual Reports on the social worker workforce and education in 2025/26. These were shared directly with employer and partner agencies, published on our website and highlighted in our sector newsletter, OnBoard.

SOI(4)

The SWRB is a trustworthy and effective occupational regulator, showing leadership, responsible regulatory stewardship

Indicator	2025/26 progress
Satisfaction with timeliness and appropriateness of information and insights to relevant Minister(s) and government agencies	**Insufficient returns to report** Satisfaction is measured through an annual survey of Ministerial and government contacts. There were insufficient survey returns this year to comment on or report a result for this indicator. We will review and revise this metric when we update our Statement of Intent next year.

Area of measurement	Measure number	Notes
Timeliness	SPE(T)1–5	All timeliness measures are based on date-stamped tracking data. SPE(T)1, SPE(T)3 and SPE(T)4 use data extracted from iMIS, our secure registration database of applications, registration and notifications. SPE(T)2 is measured from the date subcommittee minutes are loaded into BoardPro to the date the outcome letter is sent, and SPE(T)5 uses the SharePoint tracking register for notifications about people who are not registered social workers. 'Number of working days' is calculated by excluding weekends, New Zealand statutory holidays, Wellington Anniversary Day and SWRB office closure days set by the Board.
Quantity	SPE(QT)1-3 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. SPE(QL)6 is reported as a quantity measure because it counts education provider monitoring, support and review activities reported to the Board. SOI(1) is based on counts of registered and practising social workers, and of complaints and notifications, extracted from iMIS. For SOI(2), the indicator on provision of information about competence standards and the Codes of Conduct and Ethics is a quantity measure; its survey-based indicators are covered under Quality.
Quality	SPE(QL)1–5 SOI(2) (survey-based indicators) 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 2025/2026 these included 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 relationships with the SWRB.

Statement of actual revenue and expenses compared with SPE 2025/26 forecast

	2025/26 Actual	2025/26 Budget	2024/25 Actual
Reporting category			
REVENUE			
Registration and practising fee and levy	6,606,627	6,251,146	6,495,690
Revenue from the Crown	987,000	935,765	795,000
Programme recognition and other revenue	140,842	259,387	143,925
Total Revenue	**7,734,469**	**7,446,298**	**7,434,615**
Interest	**192,967**	**112,007**	**262,866**
Total Revenue with Interest Income	**7,927,436**	**7,558,305**	**7,697,481**
EXPENSES			
Administration and overhead costs	346,865	218,932	236,558
Complaints and Tribunal fees	162,962	406,173	113,339
Publications and promotions	577	28,999	5,427
Depreciation and amortisation	40,902	28,607	31,746
Personnel costs	5,140,083	5,269,812	5,391,382
Other expenses	2,585,876	1,563,767	1,339,084
Total expenses	**8,277,265**	**7,516,290**	**7,117,536**
Surplus / (deficit) for the year	**(349,829)**	**42,015**	**579,945**
Other comprehensive expenses	-	-	-
Net surplus / (deficit) for the year	**(349,829)**	**42,015**	**579,945**

NOTES

1. Interest is presented in the Statement of Performance Expectations as part of total income, as it has been in previous years. In the Statement of Comprehensive Revenue and Expense interest is included as Finance Income and presented after Expenses, in accordance with NZ GAAP.
2. As noted in the Statement of Performance Expectations 2025/26, the Board was still making decisions on strategic investment projects to be funded out of existing Crown Equity. In accordance with NZ GAAP standards, this expenditure must be initially expensed via the Statement of Comprehensive Revenue and Expense. Strategic investment project expenditure of $544,865 is included in Other Expenses as Projects funded from reserves. (Refer Notes to the Financial Statements – Note 4 Expenses.)
3. Due to the accounting treatment of the strategic investment project expenditure, there is a net deficit of $349,829. The net surplus for the year, excluding the strategic investment project expenditure is $195,036, which is $153,021 more than the Statement of Performance Expectations budgeted surplus of $42,015.

04 FINANCIALS
KŌRERO AHUMONI

Independent Auditor's Report
Te Pūrongo a te Kaitātari Kaute Motuhake

The Audit Office
Te Mana Arotake

To the readers of Social Workers Registration Board (the Board)'s financial statements and performance information for the year ended 30 June 2026

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

Opinion

We have audited:

- the financial statements of the Board that comprise the statement of financial position as at 30 June 2026, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 56 to 77; and
- the performance information that consists of the statement of performance for the year ended 30 June 2026 on pages 39 to 50 and the end-of-year performance information for the appropriation for the year ended 30 June 2026 on pages 77 to 78.

In our opinion:

- The financial statements of the Board present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.
- The performance information is appropriate and meaningful and prepared in accordance with the Board's measurement bases or evaluation methods and Public Benefit Entity Standards Reduced Disclosure Regime, and presents fairly, in all material respects:
  - the Board's service performance and actual revenue and expenses for each reportable class of outputs for the year ended 30 June 2026 compared to the forecast standards and budgets included in the statement of performance expectations for the year; and
  - what has been achieved with the appropriation, and the actual expenses or capital expenditure incurred in relation to the appropriation for the year ended 30 June 2026.

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 governing body for the financial statements and the performance information

The governing body (the Board members) is responsible on behalf of the Social Workers Registration Board for preparing financial statements and performance information that are fairly presented and comply with Public Benefit Entity Standards Reduced Disclosure Regime.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of service performance information that is appropriate and meaningful; and
- the preparation of a statement of performance, in accordance with the Board's measurement bases or evaluation methods, that provides an appropriate and meaningful basis to enable readers to assess what has been achieved for the year.

The Board members are also responsible for the preparation of end-of-year performance information for an appropriation that is prepared in accordance with the Board's measurement bases or evaluation methods and complies with Public Benefit Entity Standards Reduced Disclosure Regime and legislative requirements.

The Board members are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and performance information, the Board members are responsible on behalf of the Board for assessing the Board's ability to continue as a going concern. The Board members are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Board, or there is no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements and performance information, 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 financial statements and performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Board's statement of performance expectations or to the Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026.

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

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

- We identify and assess the risks of material misstatement of the financial statements and performance information, 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 members.
- We obtain an understanding of the process applied by the Board to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.
- We evaluate whether:
  - the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Board's service performance; and
  - the performance information is prepared in accordance with the Board's measurement bases or evaluation methods, and presents fairly, in all material respects in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, what has been achieved with the appropriation, and for each class of reportable outputs;
    - the actual performance of the Board as compared with the forecast standards of performance included in the Board's statement of performance expectations for the financial year; and
    - the actual revenue earned and output expenses incurred as compared to the expected revenues and the proposed output expenses included in the Board's statement of performance expectations for the financial year.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related

disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and performance information 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 financial statements, the performance information consisting of the statement of performance and the end-of-year performance information for appropriations, and our auditor's report thereon.

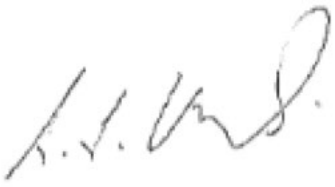
Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information 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 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

The Audit Office

On behalf of the Auditor-General Wellington, New Zealand

29 October 2026

Financial Statements
Ko ngā Tauākī Ahumoni

Statement of Comprehensive Revenue and Expenses

For the year ended 30 June 2026

	Notes	2026 Actual $	2026 Budget $	2025 Actual $
REVENUE				
Non-exchange revenue	2	6,965,225	6,765,129	6,721,925
Exchange revenue	2	769,244	681,169	712,689
Total revenue		**7,734,469**	**7,446,298**	**7,434,614**
EXPENSES				
Administration and overhead costs		346,865	218,932	236,558
Complaints and Tribunal fees		162,962	406,173	113,339
Publications		577	28,999	5,427
Depreciation expense	9	40,902	28,607	31,746
Personnel costs	3	5,140,083	5,269,812	5,391,382
Other expenses	4	2,585,876	1,563,767	1,339,084
Total expenses		**8,277,265**	**7,516,290**	**7,117,536**
Finance income	5	192,967	112,007	262,866
Surplus/(deficit) for the year		**(349,829)**	**42,015**	**579,945**
Other comprehensive revenue and expenses		-	-	-
Total comprehensive revenue and expenses		**(349,829)**	**42,015**	**579,945**

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 2026

	Notes	2026 Actual $	2026 Budget $	2025 Actual $
Balance at 1 July		**3,387,969**	**2,969,374**	**2,808,024**
Total comprehensive revenue and expense		(349,829)	42,015	579,945
Balance at 30 June	**15**	**3,038,140**	**3,011,388**	**3,387,969**

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 2026

	Notes	2026 Actual $	2026 Budget $	2025 Actual $
CURRENT ASSETS				
Cash and cash equivalents	6	2,269,407	3,196,009	3,876,150
Investments	7	5,271,795	2,800,000	4,513,090
Receivables	8	533,497	133,844	267,258
Prepayments		239,931	145,856	160,877
Total current assets		**8,314,630**	**6,275,709**	**8,817,374**
NON-CURRENT ASSETS				
Property, plant and equipment	9	87,034	29,014	85,495
Total non-current assets		**87,034**	**29,014**	**85,495**
TOTAL ASSETS		**8,401,664**	**6,304,723**	**8,902,869**
CURRENT LIABILITIES				
Payables	10	1,221,114	1,138,898	1,027,385
Deferred revenue	11	3,909,840	1,927,371	4,094,640
Employee benefits	13	147,594	227,065	364,542
Total current liabilities		**5,278,548**	**3,293,335**	**5,486,567**
NON-CURRENT LIABILITIES				
Long Service Leave non current	13	84,976	-	28,334
Total non-current liabilities		**84,976**	**-**	**28,334**
TOTAL LIABILITIES		**5,363,524**	**3,293,335**	**5,514,900**
NET ASSETS		**3,038,140**	**3,011,388**	**3,387,969**
EQUITY				
Accumulated comprehensive revenue and expense	15	3,038,140	3,011,388	3,387,969
TOTAL EQUITY		**3,038,140**	**3,011,388**	**3,387,969**

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 2026

	Note	2026 Actual $	2026 Budget $	2025 Actual $
CASH FLOW FROM OPERATING ACTIVITIES				
Cash receipts from fees and levies		6,296,430	6,454,883	8,574,798
Cash receipts from government funding		987,000	935,765	795,000
Interest received		221,910	112,007	257,323
Payments to employees		(5,300,389)	(5,109,505)	(5,343,834)
Payments for goods and services		(3,008,949)	(2,313,027)	(1,644,455)
GST (net)		29,078	-	42,419
Net cash inflow/(outflow) from operating activities		**(774,920)**	**80,123**	**2,681,252**
CASH FLOW FROM INVESTING ACTIVITIES				
Receipts from sale or maturity of investments		8,077,024	-	6,800,000
Purchase of property, plant and equipment		(44,175)	(21,000)	(43,347)
Purchase of investments		(8,864,672)	(1,900,000)	(8,550,000)
Net cash inflow/(outflow) from investing activities		**(831,823)**	**(1,921,000)**	**(1,793,347)**
Net increase/(decrease) in cash and cash equivalents		**(1,606,743)**	**(1,840,877)**	**887,904**
Cash and cash equivalents at the beginning of the year		3,876,150	5,036,886	2,988,246
Total cash and cash equivalents	**6**	**2,269,407**	**3,196,009**	**3,876,150**

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 2026

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, 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 2026 and were authorised for issue by the Board on 28 October 2026.

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

There were no new or amended standards required to be adopted for the first time by the SWRB for the year ended 30 June 2026.

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.

Cost allocation

SWRB has one output class with a number of sub-outputs. Costs are allocated using the cost allocation system outlined below.

Direct costs are costs directly attributed to sub-output and are charged directly to sub-outputs.

Indirect costs are costs that cannot be attributed to a sub-output in an economically feasible manner. These are charged to sub-outputs based on cost drivers and related activity. These costs include corporate services costs, variable costs such as travel, and operating overheads such as leased property related costs, including utilities, and depreciation.

There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

Budget figures

The budget figures are derived from the statement of performance expectations as approved by the Board on 27 June 2025. 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

The accompanying comparative information is presented for the 12-month period ended 30 June 2025.

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. The onerous contract policy remains relevant to SWRB's circumstances.

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 in the period in which it is received, unless the funding arrangement includes conditions that require the SWRB to return funding if the specified conditions are not met. Where such conditions exist, the funding is recognised as a liability until the conditions have been satisfied.

During the year, the SWRB received Crown funding from the Ministry of Social Development (MSD) for a range of activities. This comprised:

- $107,000 to support the SWRB's Crown entity responsibilities and Crown-related activities (2025: $135,000);
- $170,000 to support the non-registered social worker compliance function (2025: nil);
- $660,000 to support social worker workforce planning activities (2025: $660,000); and
- $50,000 to support the transition of the prosecution function from MSD (2025: nil).

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. Refer Note 22 Appropriation Disclosure for a breakdown of Crown funding, which also includes workforce planning income.

	2026 Actual $	2025 Actual $
REVENUE FROM NON-EXCHANGE REVENUE TRANSACTIONS:		
Practising fees	4,178,019	4,186,903
Crown funding	327,000	135,000
Disciplinary levy	1,800,206	1,740,022
Workforce planning income	660,000	660,000
Total non-exchange revenue	**6,965,225**	**6,721,925**
REVENUE FROM EXCHANGE TRANSACTIONS: APPLICATION AND COMPETENCE FEES:		
Application fees	235,765	236,915
Competence fees	503,112	475,574
Other revenue	30,367	200
Total exchange revenue	**769,244**	**712,689**
Total revenue	**7,734,469**	**7,434,614**

Note: Workforce planning income is Crown funded. Refer 22. Appropriation disclosure

3. Personnel Costs

Accounting Policy

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes

Defined contribution 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.

The SWRB makes employer contributions to the Defined Benefit Plan (DBP) Contributors Scheme (the Scheme), which the Board of Trustees of the National Provident Fund manages. The Scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, because there is no prescribed basis for allocation, which means that it is not possible to determine, from the terms of the Scheme, the extent that the surplus/deficit in the plan will affect future contributions by individual employers. Therefore, the Scheme is accounted for as a defined contribution scheme. Further information about the Scheme is disclosed below.

Breakdown of personnel costs and further information	2026 Actual $	2025 Actual $
Salaries	4,931,346	5,181,970
Superannuation employer contributions	176,158	151,060
Other personnel costs	32,579	58,352
Total personnel costs	**5,140,083**	**5,391,382**

During the year ended 30 June 2026 there was one employee who received compensation of $28,000 in relation to their termination (2025: one employee, $16,000). This disclosure is required by section 152(1)(d) of the Crown Entities Act 2004.

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

4. Expenses

	2026 Actual $	2025 Actual $
OTHER EXPENSES		
Audit fees	43,451	36,696
Database expenses	222,682	147,824
Net movement in impairment provisions	(53,385)	(188,699)
Legal fees	198,958	36,176
Insurance	20,706	18,405
Computer expenses	197,278	146,630
Professional fees	41,331	21,028
Bank fees	90,491	93,613
Board expenses	133,198	174,908
Consultancy expenses	179,261	145,688
Training and development	42,176	68,270
Travel and accommodation	89,668	119,702
Projects funded by reserve	544,865	-
Operating lease expenditure	3,056	9,190
Other fees	86,735	183,502
Other expenses	745,405	326,150
Total other expenses	**2, 585,876**	**1,339,084**

Other expenses: during the year ended 30 June 2026 there was a $120,000 additional provision for the non-registered social workers legal fees (2025: nil), $310,376 additional expense on contracted staff to back fill due to the restructure (2025: $86,792).

Projects funded by reserve expenditure relate to initiatives aimed at improving the efficiency and effectiveness of the social worker registration process: it does not represent any recognised assets. Key activities included the streamlining of overseas social worker registration pathways, the review and enhancement of competency assessment processes, business process redesign, and registration system improvements to support regulatory operations and service delivery. These projects support SWRB's strategic objective of providing a more responsive, efficient, and risk-based registration framework. (2025: nil). Refer Notes: Statement of actual revenue and expenses compared with SPE 2025/26 forecast.

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.

	2026 Actual $	2025 Actual $
FINANCE INCOME		
Interest income at amortised cost	192,967	262,866
Finance income	**192,967**	**262,866**

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.

	2026 Actual $	2025 Actual $
Cash on hand and at bank	1,549,068	3,085,516
Cash equivalents – bank call deposits	420,339	290,633
Cash equivalents – short-term investments	300,000	500,000
Total cash and cash equivalents	**2,269,407**	**3,876,150**

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

Bank call deposits are held at an interest rate of 0.9% and short term investments at an interest rate of 3.10%.

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. A loss allowance for expected credit losses is recognized if the estimated loss allowance is not trivial.

	2026 Actual $	2025 Actual $
SHORT-TERM INVESTMENTS		
ANZ term deposits	5,271,795	4,513,090
Total short-term investments	**5,271,795**	**4,513,090**

Interest rates earned on short-term investments varied between 3.3% and 3.5% 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.

	2026 Actual $	2025 Actual $
RECEIVABLES UNDER EXCHANGE TRANSACTIONS		
Interest receivable	32,658	20,741
Total receivables under exchange transactions	**32,658**	**20,741**

	2026 Actual $	2025 Actual $
RECEIVABLES UNDER NON-EXCHANGE TRANSACTIONS		
Accounts receivable (gross)	721,464	517,402
Less: allowance for credit losses	(220,625)	(270,885)
Total receivables under non-exchange transactions	**500,839**	**246,517**
Total receivables	**533,497**	**267,258**

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

	2026 Actual $	2025 Actual $
Balance 1 July	270,885	459,584
Allowance for credit losses	(50,260)	(188,699)
Balance at 30 June	**220,625**	**270,885**

Expected credit loss

The allowance for expected credit loss (ECL) was reassessed at 30 June 2026 using SWRB's existing impairment methodology. The movement in the allowance reflects updated information regarding the ageing and recoverability of receivables at balance date. There were no changes to the estimation techniques, methodology, or significant assumptions used in measuring ECL during the reporting period. According to PBE IPSAS 41, the movement represents a change in estimate rather than a change in accounting policy.

The reduction in the allowance does not relate to actual write-offs of specific receivables that should be separately disclosed as bad debts written off.

The allowance for credit losses at 30 June 2025 and 30 June 2026 were determined as follows.

Receivable days past due

	Current	More than 30 days	More than 60 days	More than 90 days	Total
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
30 JUNE 2026					
Expected credit loss rate	14%	100%	100%	100%	29%
Gross carrying amount	620,345	3,481	1,869	128,426	754,121
Lifetime expected credit loss	86,848	3,481	1,869	128,426	220,624

9. Property, Plant and Equipment

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

a. leasehold improvements at cost less accumulated depreciation and impairment losses

b. computer equipment at cost less accumulated depreciation and impairment losses

c. 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.

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.

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.

i. Impairment of property, plant and equipment

Non cash-generating assets

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

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 2024	96,587	221,260	317,847
Additions	11,220	44,085	55,305
Disposals	-	(4,029)	(4,029)
Balance at 30 June 2025/1 July 2025	**107,807**	**261,316**	**369,123**
Additions	9,036	35,139	44,175
Disposals	(6,997)	(106,640)	(113,637)
Balance at 30 June 2026	**109,846**	**189,815**	**299,661**

	Furniture and office equipment $	Computer equipment $	Total $
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES			
Balance at 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 2025/1 July 2025	**71,962**	**211,666**	**283,628**
Depreciation expense	7,916	32,986	40,902
Elimination on disposal	(6,675)	(105,228)	(111,903)
Balance at 30 June 2026	73,203	139,424	212,627
CARRYING AMOUNTS			
As at 1 July 2024	32,244	32,369	64,613
Balance at 30 June 2025/1 July 2025	**35,845**	**49,650**	**85,495**
Balance at 30 June 2026	**36,643**	**50,391**	**87,034**

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.

	2026 Actual $	2025 Actual $
PAYABLES UNDER EXCHANGE TRANSACTIONS		
Accounts payable	217,922	186,333
Accruals	214,418	81,355
Total payables under exchange transactions	**432,340**	**267,688**

	2026 Actual $	2025 Actual $
PAYABLES UNDER NON-EXCHANGE TRANSACTIONS		
Taxes payable (GST)	788,774	759,696
Total payables under non-exchange transactions	788,774	759,696
Total payables	**1,221,114**	**1,027,385**

11. Deferred Revenue

	2026 Actual $	2025 Actual $
DEFERRED REVENUE UNDER NON-EXCHANGE TRANSACTIONS		
Income in advance (practising fees)	3,909,840	4,094,640
Total deferred revenue under non-exchange transactions	**3,909,840**	**4,094,640**

The SWRB's practising certificate year commences on 1 July. Fees invoiced and paid before year end, 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 2025/26 was $309,093 (2024/25: $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:

	2026 $ <1 year	2026 $ 2–5 years	2026 $ >5 years	2025 $ <1 year	2025 $ 2–5 years
RENTAL LEASE					
Level 3, 117 Lambton Quay, Wellington	308,386	1,345,405	117,497	-	-
Total rental lease commitments	**308,386**	**1,345,405**	**117,497**	**-**	**-**

The SWRB leases office premises at Level 3, 117 Lambton Quay, Wellington. The lease was assigned to the SWRB on 21 July 2025 from the Ministry of Social Development. The lease has a final expiry date of 30 November 2031.

On each fixed rent review date the annual rent payable will increase by an amount equal to 2.5% of the annual rent payable immediately prior to the fixed rent review day.

The Lambton Quay lease includes a four-month rent-free period commencing 21 July 2025. This rent-free period is treated as a lease incentive under PBE IPSAS 13 and recognised as a reduction in lease expense over the six-year lease term on a straight-line basis. Accordingly, lease expenses are recognised throughout the lease term, including during the rent-free period.

The SWRB reports under PBE IPSAS 13 Leases. The proposed replacement standard, PBE IPSAS 43, has not yet become mandatory for New Zealand public sector PBEs. Accordingly, the operating lease remains off-balance-sheet and is accounted for as lease expenditure with associated lease commitment disclosures.

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

13. Employee Benefits

i. Short-term employee entitlements

Employee benefits that are expected to be settled wholly before 12 months after the end of the reporting period that the employees provide the related service in are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, and sick leave.

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. Long-term employee entitlements

Employee benefits that are not expected to be settled before 12 months after the end of the reporting period that the employees provide the related service in, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

Presentation of employee entitlements

Sick leave, annual leave, and vested long service leave are classified as currently liability. Non-vested retirement and long services leave expected to be settled within 12 month of balance date are classified as a current liability. All other employee entitlements are classified as non-current liability.

Critical accounting estimates and assumptions

Measuring retirement and long service leave obligations

Measuring the long service leave and retirement gratuities obligations depends on several factors that are determined on an actuarial basis using several assumptions. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will affect the carrying amount of the liability.

Expected future payments are discounted using discount rated derived from the yield curve of New Zealand Government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows. The salary inflation factor has been determined after considering historical salary inflation patterns and obtaining advice from an independent actuary. A weighted average discount rate of 5.1% (2023:4.4%) and an inflation factor of 3.5% in year 1, 2.5% in year 2, and 2% in year 3 onwards (2023: 3%, 2.5% and 2%) was used.

If the discount rate were to differ by 1% from that used, with all other factors held constant, the carry amount of the retirement and long services leave liability would be an estimated $1.9m higher/lower.

If the salary inflation factor were to differ by 1% from that used, with all other factors held constant, the carrying amount of the retirement and long service leave liability would be an estimated $1.7m higher/lower.

Breakdown of employee benefits

	2026 Actual $	2025 Actual $
CURRENT PORTION		
Annual leave	185,571	211,849
Salaries payable	(37,977)	152,693
Total employee benefits	**147,594**	**364,542**

	2026 Actual $	2025 Actual $
LONG TERM PORTION		
Long Service leave	84,976	28,334
Total long-term employee benefits	**84,976**	**28,334**

14. Contingencies

There are no contingent liabilities and no contingent assets as at 30 June 2026 (contingent liabilities and assets at 30 June 2025: nil).

15. Equity

	2026 Actual $	2025 Actual $
Opening balance	3,387,969	2,808,024
Accumulated surplus / (deficit)	(349,829)	579,945
Total equity	**3,038,140**	**3,387,969**

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:

a. within a normal supplier or client/recipient relationship; and

b. 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.

c. a close family member of key management personnel, who remained employed by SWRB during 2026. The terms of their employment were no more favourable than those that would have applied had there been no relationship.

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

The full-time equivalent for Board members has been determined based on the frequency and length of Board meetings and the estimated time for Board members to prepare for meetings.

The analysis of Board member remuneration is provided in following.

Key management personnel compensation

	2026 Actual	2025 Actual
BOARD MEMBERS		
Remuneration	$109,558	$82,719
Full-time equivalent members	0.88	0.89
LEADERSHIP TEAM		
Remuneration	$1,155,649	$1,267,681
Full-time equivalent members	5.8	6.10
Total key management personnel remuneration	**$1,268,957**	**$1,350,400**
Total full-time equivalent personnel	**6.68**	**6.99**

17. Financial Instruments

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

	Note	2026 Actual $	2025 Actual $
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST			
Payables	10	217,922	186,333
Total financial liabilities measured at amortised cost		**217,922**	**186,333**
FINANCIAL ASSETS MEASURED AT AMORTISED COST			
Cash and cash equivalents	6	4,519,407	3,876,150
Receivables	8	533,497	267,258
Short-term investments	7	3,021,795	4,513,090
Total financial assets measured at amortised cost		**8,074,699**	**8,656,497**

18. Explanation of Major Variances Against Budget

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

Statement of comprehensive revenue and expense

Overall revenue is $288k above budget mainly due to a higher number of Practising Certificates being issued to registered Social Workers than anticipated.

Overall expenditure is $761k above budget reflecting a combination of underspends and overspends across the categories outlined below.

Personnel cost (under budget $0.13m)

a. Personnel costs were lower than budget due to vacant positions not being filled during the organisation review process.

Complaints and Tribunal cost (under budget $0.24m)

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

Other expenses (over budget $1.02m)

c. Strategic investment projects to be funded from Crown Equity were approved by the Board after approval of the operating budget, as noted in the Statement of Performance Expectations 2025/26 (p.21). The projects were for process improvement and backlog reduction initiatives (Engagement Strategy, Database Improvements and the 2025 Organisational Review Continuing Implementation), with the expenditure being $0.545m, including expenditure on contractors and consultants engaged to deliver the projects, which was included in other expenses in accordance with NZ GAAP.

d. Total expenditure on contractors and consultants in 2025/26, across operating expenditure and reserve-funded projects, was $926,419.

Statement of financial position

Cash and cash equivalents (under budget $0.93m)

e. Cash and cash equivalents are lower than budgeted impacted by categorisation of term deposits based on their original term at establishment.

Investments (over budget $2.5m)

f. Investments are higher than budget due to better cash flow management, more debts have been collected faster than planned and more short-term investments have been purchased at year end.

Receivables (over budget $0.4m)

g. Receivables were higher than budget due to June debtor balances at year end.

Deferred revenue (over budget $2m)

h. Deferred revenue was higher than budget due to Practising Certificate fees received in advance that relate to future reporting periods.

Statement of cash flows

Payments for goods and services (over budget $0.7m)

i. Payment for goods and services was higher than budget due to additional payments to contractors and consultants that worked on organisational change.

Purchase of Investments (over budget $6.96m)

j. Purchase of Investments was higher than budget due to better cash flow management, more short term investments were purchased during the financial year.

There is a $6.96m above budget variance for investments in term deposits due to the classification of term deposits between cash and cash equivalents and investments based on their original term at establishment.

19. Total Employee Remuneration Paid or Payable that is or Exceeds $100,000 Per Annum

	Number of employees 2026	Number of employees 2025
SALARY RANGE		
100,000–110,000	4	1
111,000–120,000	1	7
121,000–130,000	3	4
131,000–140,000	5	1
141,000–150,000	4	3
151,000–160,000	-	1
161,000–170,000	1	1
171,000–180,000	1	-
181,000–190,000	-	4

	Number of employees 2026	Number of employees 2025
191,000–200,000	2	-
201,000–210,000	-	-
211,000–220,000	-	-
221,000–230,000	-	-
231,000–240,000	-	-
241,000–250,000	1	-
251,000–260,000s	-	1
Total	22	23

20. Board Remuneration

The total value of remuneration paid or payable to each Board member during the year was:

	2026 Actual $	2025 Actual $
BOARD MEMBERS		
Shannon Pakura	-	14,875
Michael Munnelly	33,620	14,875
Adam Davy	-	2,344
Gisa Dr Moses Maʻalo Faleolo	5,625	11,250
Rose Henderson	-	2,812
Ruth Jones	15,000	5,625
Lois Hutchinson	15,000	11,250
Andrea Nichols	-	5,625
Jeff Sanders	15,000	11,250
Loʻi Lilah Volē,	10,313	-
John Willis	15,000	2,813
Total Board members remuneration	**109,558**	**82,719**

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

No Board members received compensation or other benefits in relation to cessation (2025: $nil).

Due to an administrative error, board fee payments to the current and previous chair were based on an incorrect fee level over a period of three years. The total amount overpaid was $8,000. This error has been corrected and the correct fee level now applies. Of the $8,000 overpaid, $1,500 was written off, reflecting SWRBs responsibility for the errors.

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

There is a Board member who works for the public sector. In accordance with the Cabinet Fees Framework they are not paid board fees.

21. Events After Reporting Date

There have been no events after the reporting date that require disclosure or adjustment.

22. Appropriation Disclosure

	Appropriated funding $	Actual $	Difference actual vs appropriated $
Support delivery of mandatory registration of social workers (Crown activities)	107,000	107,000	-
Workforce planning for social workers	660,000	660,000	-
Social worker registration compliance function	170,000	170,000	-
Support the transition of the prosecution function in the short-term	50,000	50,000	
Total Crown appropriation	**987,000**	**987,000**	**-**
Total Crown funding expenditure	**987,000**	**987,000**	**-**
Remaining appropriation	-	-	-

How the Crown funding was spent

In 2025/26, the SWRB received $987,000 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 three key focus areas for this activity in 2025/26.

a. We continued to build the evidence base to inform understanding of the opportunities and sustainability challenges facing the social worker workforce.

b. We continued to strengthen our connections and relationships with stakeholders and partner organisations including employers, social work educators and government agencies.

c. We continued developing the first Social Workers Strategy and Action Plan on behalf of the Minister for Social Development and Employment.

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

The SWRB received $107,000 in Crown funding to support the SWRB in its role as a Crown agent under the Crown Entities Act 2004. This funding supported:

d. fulfilment of the SWRB's Crown reporting requirements (including annual reporting and reporting on legislative requirements such as public records and carbon emissions)

e. development of required publications (including the Statement of Performance Expectations)

f. responding to queries in our capacity as a Crown entity (including Official Information Act requests and written parliamentary questions).

The SWRB received $170,000 in Crown funding to support non registered Social worker compliance function.

The SWRB received $50,000 in Crown funding to support the transition of the prosecution function from Ministry of Social Development, in the short-term from 1 July 2025.

A reserve of $50,000 has been established to support the social worker compliance prosecution function from MSD (2025: nil) to support any potential prosecution or litigation. Consistent with the Minister's expectations for prudent financial management, the Board intends to continue building this reserve to add to this fund for any prosecutions that may result from the function. This growing fund will be ringfenced in reserves to minimise any reliance on additional Crown funding.

05 GLOSSARY
KUPUTAKA

Act	Social Workers Registration Act 2003 (as amended by the Social Workers Registration Legislation Act 2019)
Ākonga	Student
Alliance	Cross-sectoral group of organisations representing the interests of social workers
ANZASW	Aotearoa New Zealand Association of Social Workers
CPD	Continuing professional development
EAP	Employee Assistance Programme
ECL	Expected credit loss: the estimated amount of money owed to us that we do not expect to recover
Hapori	Community
iMIS	The SWRB's secure registration database, used to manage applications, the Register, practising certificates, and complaints and notifications
Iwi	Tribal group
Kaimahi	Staff, worker
Kaupapa	Topic, policy, matter for discussion, plan, purpose, scheme, proposal, agenda, subject, programme, theme, issue, initiative
Mahi	Work
MSD	Ministry of Social Development
NAT	Notification assessment template
NGO	Non-government organisation
Pātai	Question
PBE	Public Benefit Entity
PC	Practising certificate
PCC	Professional Conduct Committee
RegRoom	The Ministry for Regulation's online learning and collaboration hub for people working in government regulation, including the Regulatory Practice Essentials modules.
RIT	Risk indicator tool
RSW	Registered Social Worker
SOI	Statement of Intent
SPE	Statement of Performance Expectations
SWRB	Social Workers Registration Board
TEO	Tertiary education organisation
The SWRB Board	The 4 registered social workers and 3 lay members that make up the Board
The SWRB Secretariat	The office staff of the SWRB
Whānau	Family

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.

Social Workers Registration Board
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