



**Social Workers
Registration Board**
Kāhui Whakamana Tauwhiro

**Statement of Performance
Expectations 2026/2027**

For the period ending 30 June 2027

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Foreword

Whāia te iti kahurangi, ki te tuohu koe, me he maunga teitei

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

Social work has the power to do tremendous good. It supports people through some of the most difficult moments of their lives – connecting families with help, protecting children, enabling people to live with dignity and independence. At its best, social work is transformative.

But social work also carries the potential for significant harm. It takes place in private settings, often without oversight. It requires the exercise of judgement in conditions of complexity, trauma, and ambiguity, and can involve the assessment of risk and the application of legal authority. Social workers work alongside some of the most at risk people in our communities – people who, in many cases, have not chosen to engage with services and cannot easily seek a different provider. We see in statutory child protection, in health and disability settings, in residential care, that the relationship between practitioner and client can be shaped by authority as much as by care.

These conditions make regulation of the social work profession not just appropriate, but necessary. People receiving social work services cannot assess whether their practitioner is competent. There is no private market signal, no ready ability to seek a second opinion. The regulatory system – registration, professional standards, complaints, and accountability – exists to provide the assurance that clients and communities cannot provide for themselves.

That is why SWRB exists. And it is the lens through which this Statement of Performance Expectations should be read.

This statement sets out what the SWRB Kāhui Whakamana Tauwhiro will deliver in 2026/27, and how we will account for our performance.

It is published at a significant point in the organisation's development. Work undertaken through 2025 created the opportunity to identify and assess where things were working well, and where SWRB needed to improve. The work of rebuilding – clearer accountability, stronger systems, more connected and capable leadership – has been substantive and continues. The programme for 2026/27 sits within an 18-month programme of deliberate transition, guided by three priorities: organisational foundations, core regulatory excellence, and workforce strategy delivery. This SPE reflects our direction of travel – a year of consolidation and maturing, not a change of course.

Delivering on our regulatory purpose

Our core commitment is to ensure that social workers are competent, that the profession is trusted, and that the public is safe. Delivery will require reliable, timely, and proportionate regulatory services – registration, complaints and notifications, education oversight, and the work of our independent Professional Conduct Committees and independent Disciplinary Tribunal.

In 2026/27, we will continue to improve our regulatory service delivery. iMIS enhancements will support better workflow, data quality, and the experience of regulated parties. Delegation frameworks will direct Board and Registrar attention to where it matters most. Our regulatory practice will continue to mature – more risk-based, more proportionate, and more clearly connected to the public protection purpose that underpins the Act.

The complaints process – from notification through to investigation, independent Professional Conduct Committee, and where necessary the independent Disciplinary Tribunal – is central to how the profession is held accountable. Both the Professional Conduct Committees (PCCs) and the Tribunal are independent of SWRB, and that independence is essential to the integrity of the system. We provide secretariat support to both bodies and are committed to ensuring that everyone participating in these processes – whether as a complainant, a social worker, a lay member, or a social work member of a PCC or Tribunal panel – understands the process they are part of, the role they play, and what they can expect. Clear, accessible information about how these independent bodies operate is part of how we support the system to function well and maintain public confidence in the regulatory process.

This is an area where SWRB plays an active stewardship role: ensuring the front end of the process is well-managed, that matters are referred with sufficient evidence, and that the pathway through to resolution is as timely and clear as it can be. That stewardship extends outwards – insights from complaints and disciplinary processes inform the guidance and resources we provide to the profession, completing a loop between accountability and professionalism that is central to how regulation can lift practice over time.

The Act also asks us to enhance the professionalism of social workers. This is not incidental to regulation – it is part of its purpose. In 2026/27 we will continue to invest in the guidance, information, and resources we make available to the profession: on supervision, on continuing professional development (CPD), on mandatory reporting, and on the standards and expectations that apply to social work practice. This is work that sits upstream of complaints – supporting social workers to practise well and supporting employers and supervisors to create the conditions in which good practice can take hold. The findings from our CPD audit cycle will contribute directly to this, translating regulatory intelligence into practical guidance for the profession.

Core regulatory excellence means more than processing registrations and complaints accurately and on time – though that matters. It means doing so in ways that are fair, efficient, and well-grounded in the realities of the workforce we regulate and actively contributing to the quality of that workforce over time.

Delivery for the system

SWRB's mandate extends beyond the register. As the lead agency for social worker workforce planning, we carry a responsibility not only to regulate individual practitioners but to understand and contribute to the health of the workforce system as a whole.

In 2026/27, the Social Worker Workforce Strategy moves from development into implementation. SWRB's role in that phase is to monitor progress, maintain the evidence base, and act as a connector across the system - drawing together workforce intelligence, sector relationships, and cross-government engagement in ways that support others to act on the strategy's commitments.

Building and sustaining that evidence base is a deliberate investment. Our annual workforce survey continues as an established cycle. This year we will follow up on the inaugural employers' survey, undertaken in 2024. The survey is designed to bring the employer perspective into our workforce intelligence and will be extended to a wider group of social work employers - we will assess its value and shape its future form from what we learn. The findings from our first CPD audit in the current multi-year cycle will be shared with the profession, contributing to a shared picture of what continuing professional development looks like in practice. We will continue working to improve levels of public trust from the baseline we've established in previous years and look for supplementary evidence for us to understand impact.

Our public trust research provides a continuing baseline against which we track whether the profession's standing with the public is holding or shifting. We will look to supplement that baseline with additional evidence to better understand impact over time.

These are not separate activities. Together they form a connected set of intelligence sources that inform our own regulatory decisions and contribute to a wider system understanding of the social work workforce.

Engaging differently

How SWRB relates to the sector is changing. Our Engagement Strategy sets a clear direction: from reactive to responsive, and collaborative where our regulatory role allows. We are clear-eyed that as a regulator there are areas where our functions - protecting the public, making decisions about individual practitioners, maintaining the integrity of the complaints process - place limits on how far collaboration can extend. What we can offer consistently, across all our work, is clarity and transparency about what we are doing and why.

2026/27 is the year that architecture of change becomes visible in practice. The Engagement Strategy and its relational framework are now active. The code of service sets out what the sector can expect from us. We are developing the tools and channels - surveys, structured engagement, and more direct forms of dialogue - that allow us to hear from the profession and its employers beyond periodic consultation. Our communications and engagement plan ensures the significant activity of this year is coherent and sequenced.

Stronger engagement serves our regulatory purpose directly. It is how we learn what is working in the system, where risks are emerging, and where our regulatory and workforce levers can make the most difference. We also recognise that the sector needs that information. Sharing insights, trends, and guidance – about complaints patterns, workforce pressures, CPD practice, and how the regulatory system is functioning – enables employers, educators, and professional bodies to understand what the evidence is telling us and adapt their own responses. A well-informed sector is a better-functioning system.

This work is also central to meeting our obligations under He Arapaki – building enduring relationships with tangata whenua and ensuring our regulatory practice reflects the communities it serves.

Looking ahead

The goal set out in our strategic direction remains the right one: an organisation that the social work profession and the New Zealand public can rely on – to do the regulatory job well, to know the system, and to contribute to its health.

We are not there yet. The work of 2026/27 will demonstrate what SWRB looks like when its regulatory and workforce roles operate as connected levers in service of that purpose. It is through contributing in our role as a system steward, working alongside the sector, that social workers and those they work with will see positive change.

Ngā mihi,



Mike Munnely, RSW
Chair, SWRB



Sarah Clark
Chief Executive, SWRB

Board Statement

This SPE reflects our proposed performance targets and forecast financial information for the financial year 1 July 2026 to 30 June 2027.

This SPE is produced in accordance with the requirements of section 149E of the Crown Entities Act 2004.

The forecast financial statements and underlying assumptions in this SPE have been authorised as appropriate for issue by the Board of the SWRB, in accordance with its role under the Crown Entities Act 2004.

The Board acknowledges responsibility for the information and prospective financial statements contained in this SPE.

Signed on 30 June 2026



Mike Munnely, RSW
Chair, SWRB



John Willis, CA
Chair, Finance Audit and Risk Committee,
SWRB

Who are we Ko wai tātou

SPE June 2026 v0.3



Crown entity



New Zealand social workers' occupational regulator



Lead agency for social worker workforce planning



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.



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.

SWRB Statement of Performance Expectations 2026/27

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.



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.

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.



Workforce function

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



Registration



Complaints & discipline



Education standards



Evidence & planning



Growth & capability



Relationships



HOW WE ACT Ngā uara our values: Matatika what's right • Manaaki care • Mahitahi collaboration • Māia courage

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.



Our roles as the social work occupational regulator, workforce planning lead and Crown Agent

The Social Workers Registration Board (SWRB) 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. We also enhance social workers' professional practice and provide insights into the opportunities and challenges facing the social worker workforce.

Our organisation has three key areas of focus: Regulatory, Workforce Planning (Lead Agency role) and Crown. For more detail around these pillars and the SWRB's long-term outlook, please refer to our [Statement of Intent 2024-2028](#) and our [Outcomes Framework 2024](#).

Our Regulatory Role

Our role as the regulator of social workers is set out in the Social Workers Registration Act 2003 and includes enhancing the professionalism of social workers. 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
- set standards for prescribed social work education.

Our Workforce Planning (Lead Agency) role

The SWRB is the Lead Agency for workforce planning for all social workers. In the early stages of this workforce planning role, we focused on building an evidence base through collecting and reporting workforce data and building connections across the sector. Growing this knowledge base remains key to understanding the pressures facing the workforce and is an integral part of our approach to workforce planning.

We continue to make substantial progress in strengthening relationships between key agencies including the main social worker employers to support connection, communication and collaboration in addressing the sustainability challenges facing the social work profession. In the 2026/27 year we will continue to build our evidence base and deliver data insights. Our relationships will mature as we develop our monitoring and reporting approach to the actions contained in the cross-government Social Worker Workforce Strategy and Action Plan.

Our role as a Crown Agent

The SWRB is 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. The SWRB is governed by a seven-member Board appointed by the Minister for Social Development and Employment.

Stewardship

As the Social Workers Registration Board, we embrace our stewardship obligations under the Public Service Act through our dual roles as regulator and workforce planning lead. We will continue to care for the social work regulatory system as stewards, contributing constructively to an efficient and effective ecosystem that delivers positive outcomes for the public. Our approach is guided by our values, ensuring we operate with transparency and accountability to build public trust. We remain committed to enhancing the professionalism of social workers through responsive, proportionate regulation and strategic workforce planning.

How we are funded

We run a cost recovery model for our regulatory practices, in line with Auditor General and Treasury guidelines for setting fees. This is similar to other regulators in New Zealand. The fees and disciplinary levy are set by the Board and imposed by a Gazette Notice under sections 108 and 109 of the Social Workers Registration Act 2003. In summary:

- Registration fee – recovers the cost of an activity the SWRB provides directly to an individual registered social worker, an individual applying for registration (regardless of success), or by their employer through our Authorised Employer scheme
- Disciplinary levy – paid annually by registered, practising social workers, or their employer on their behalf. Recovers the cost of complaints and notifications and disciplinary proceedings
- Practising Certificate fee – paid by a registered social worker (or their employer on their behalf) who wishes to practise. Practising certificates are renewed annually. The fee recovers the cost of processing the application, and the balance recovers the cost of the SWRB's functions

- Education and Training programme fees – paid by the education providers annually to recover the cost of the SWRB’s functions attributable to them. It is anticipated that the fee will be reviewed because of refreshing the Education Standards. In addition, the development of the Training framework with possible training standards would be required to operate on a cost recovery basis.

The SWRB also receives funding from the Crown, with ongoing funding for the Workforce Planning role, the complaints function for those who may be held out as a social worker, as well as Crown funding related to public good obligations due to our status as a Crown agent.

Our values

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



Matatika

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



Manaaki

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



Mahitahi

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



Māia

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

Our Tiriti o Waitangi statement

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

Key areas of focus for our work programme for the year ahead

Our work programme for 2026/27 is centred around our journey of continuous improvement and delivery of the first cross-government Workforce Strategy and Action Plan. As a modern regulator, we are meeting our core legislative requirements, and can consolidate our focus on being a responsive, trustworthy and effective ‘modern and risk proportionate’ occupational regulator.

In the coming year we have a full work programme which includes activity across the three pillars of our organisation as follows:

Regulatory focus areas for 2026/27	Associated performance measure
<p>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. We continue to deliver our baseline functions as per our statutory obligations.</p> <p>In 2026/27, we will also have a particular focus on:</p>	
<p>Integrating our Regulatory Strategy that we began implementing in 2025/26. As part of our continuous improvement approach, we will be updating and improving our internal policies and procedures with the goal of further increasing capability.</p>	<p>SPE(QT)1, 2, 3 SPE(QL)1,2,3, 7</p>
<p>Increasing new social worker capability by prescribing new degrees under the new education standards. The new standards with which social work educators must comply, working to ensure that social workers entering the workforce are competent and safe to practise, allow providers to consider different degree structures. This will increase accessibility for potential social work students while ensuring that new graduates are prepared for the workforce.</p>	<p>SPE(QL)6 SPE(QL)4</p>
<p>Investigate ways that artificial intelligence can be used to support the profession in a safe way.</p>	<p>SPE(QT)3</p>
<p>Continuing in our work on an efficient complaints and notifications system. We have seen a continued increase in the number of complaints about social workers that we receive. We have started a shift to a new risk assessment tool, which we will use to reduce wait times, increasing the speed and accuracy of our responses. This is supported by operational shifts to address the backlog of cases by increasing the number of sub-Committee meetings and seeking a delegation to manage low-risk cases.</p>	<p>SPE(T)2 SPE(T)4 SPE(QL)7</p>
<p>Embed Social Worker Registration Compliance and Support. SWRB has received and responded to notifications about anyone who is presenting or practising as a social worker but is not registered as a social worker. This function is an important way to reduce the risk to public safety. The SWRB will continue to</p>	<p>SPE(T)5</p>

Regulatory focus areas for 2026/27	Associated performance measure
closely monitor and provide regular updates on the progression of this function in the second year.	
Publish the Social Worker Disciplinary and Complaints Tribunal secretariat website. The completion of this project will bring us into step with other regulators and provide an independent location to access information about the Tribunal.	SPE(QT)2
Continuing our journey of improvements to the pathway for overseas qualified social workers as we deal with a workforce shortage, while maintaining the required standards of professional practice. We expect to review the policies in this area to confirm that they are fit for purpose.	SPE(T)1 SPE(QT)1

Workforce planning focus areas for 2026/27	Associated performance measure
<p>As the Lead Agency for workforce planning for all social workers, we collect and share evidence about the social worker workforce, pressures and challenges for the workforce now and in the future. We also build and maintain cross-system relationships with key workforce partners such as employers and social work education providers, among others.</p> <p>We continue to build the connection between workforce planning and our regulatory activities. Our workforce planning role complements our occupational regulatory function, and we have a full picture of the workforce through the maintenance of our register of social workers.</p> <p>In 2026/27, we will also have a particular focus on:</p>	
Continued administration and reporting on our annual social worker workforce and social work education surveys, along with an employers survey (first conducted in 2024). These surveys continue to inform our understanding of the challenges faced by the social worker workforce. Over the 2026/27 year, we will continue building our insights from these data sources, responding to topics of interest for internal and external audiences and stakeholders. We will continue to provide advice to the Minister on insights gathered, as we monitor the cross-government Social Worker Workforce Strategy.	SPE(QT)1
Building on our connections and relationships with stakeholders and partner organisations such as employers and decision-makers. Our ‘whole of system’ approach means we work to identify opportunities to share information and collaborate on issues affecting social worker workforce sustainability. This year we will deliver the Minister’s first cross-government Workforce Strategy and begin monitoring the delivery across different agencies. We will develop an annual reporting mechanism to meet the requirements of the Cabinet mandate for this Lead Agency function.	SPE(QL)5 SPE(QT)1

Organisational capability and Crown Agent focus areas for 2026/27	Associated performance measure
<p>Most of our activity as an organisation relates to our regulatory function, augmented by our workforce planning role. These roles intersect with our obligations as an agency of the Crown. As such, we undertake tasks that relate to the obligations of our Crown agent status, including implementing the Enduring Letter of Expectations, and standards set down by the Public Service Commission.</p> <p>We continue our commitment to increasing SWRB organisational capability, measuring and sharing our effectiveness.</p> <p>In 2026/27, we will have a particular focus on:</p>	
<p>Continued adherence to public sector requirements and standards across a range of areas such as the Official Information Act, Public Records Act, employment standards as well as reporting and monitoring as required.</p>	<p>Requirement as a Crown Agency</p>
<p>Completing a fee and levy review. This is an opportunity to ensure that our fees are fit for purpose, and fit for the future, with the appropriate resourcing structures.</p>	<p>Requirement as a Crown Agency</p>
<p>Implementation and monitoring of the cyber-security review completed in 2025/26</p>	<p>SPE(QT)2</p>
<p>Increasing SWRB staff and Board understanding of the regulatory environment, and the SWRB's role as an occupational regulator in the wider regulatory system. This includes:</p> <ul style="list-style-type: none"> ▪ Regulatory stewardship, taking a whole-of-system, proactive approach. ▪ Understanding of te ao Māori in a regulatory context. 	<p>SPE(QL)3</p>

Performance Measurement

Output Class: delivery of mandatory registration and workforce planning for all social workers

The following Statement of Performance Expectations (SPE) sets out the outputs the SWRB is funded to provide and the standards against which we will assess our performance.

Our SPE outlines the performance expectations of the SWRB for the year ending 30 June 2027, covering both service performance and the prospective financial statements that are agreed with the Minister for Social Development and Employment.

The SPE is a key element of public and government accountability and enables the Crown to be part of setting annual expectations for the entities that it directly funds.

The SWRB currently delivers services under a single Output Class: delivery of mandatory registration and workforce planning for all social workers. This Output Class is set to:

- protect the safety of members of the public by ensuring social workers are competent and safe to practise, accountable for the way in which they practise, as well as enhancing social workers' professional practice
- provide insight into the opportunities and challenges facing the social worker workforce.

We regularly review our performance measures in collaboration with the Ministry of Social Development. This ensures that our measures remain relevant, fit for purpose, and provide a full picture of our organisational performance across our core roles.

How we will measure performance

Our performance measures for 2026/27 align with our Outcomes Framework and Statement of Intent 2024–2028, and meet our requirements as a Crown entity, monitored by MSD. These measures are framed using timeliness (T), quality (QL) and quantity (QT) indicators. The table below shows the source of information, previous target (where applicable), and the 2026/27 target.

Output measure description and types	Source	Previous 2025/26 Target	2026/27 Target
Output class: Delivery of mandatory registration			
SPE(T)1: Percentage of <u>overseas competence assessments</u> that are assessed within 35 working days	Application tracking through iMIS	80%	80%
SPE(T)2: Percentage of valid ¹ <u>complaints and notifications</u> that receive communication about a committee decision within 15 working days	Notification tracking through iMIS	80%	80%
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	Application tracking through iMIS	70%	70%
SPE(T)4: Percentage of Professional Conduct Committee (PCC) referrals ² that are actioned within 20 working days	Notification tracking through iMIS	New measure	80%
SPE(QL)1: Percentage of applicants who report a neutral or positive experience with the <u>support received in the registration process</u>	Survey at time of registration	80%	80%
SPE(QL)2: Percentage of applicants who report a neutral or positive experience with the <u>support received in the practising certificate renewal process</u>	Survey at time of PC renewal	80%	80%

¹ 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.

² As decided by the SWRB Complaints and Notifications Committee

Output measure description and types	Source	Previous 2025/26 Target	2026/27 Target
SPE(QL)4: Percentage of stakeholders surveyed who rated the leadership provided by the SWRB as a <u>modern regulator</u> as effective	EOFY Survey	80%	80%
SPE(QL)6: Monitor, support, and review education providers to ensure they are meeting education standards	Visit calendar; Consolidated Board report	5 reviews completed and reported back to Board	5 reviews/ prescriptions completed and reported back to Board
SPE(QL)7: Monitor and report on the status of social workers with active monitoring conditions	Board reports	New measure	Establish a baseline and provide six-monthly reports on social workers' compliance with conditions imposed by the PCC.
Output class: Delivery of workforce planning			
SPE(QL)5 Percentage of stakeholders surveyed who rated the leadership provided by the SWRB on workforce planning as effective	End Of Financial Year (EOFY) Survey	80%	80%
SPE(QT)1: Collect and share information about social work workforce including education, highlighting issues and challenges facing the social worker workforce	Work Force Planning and Policy reporting	3 main survey reports published: <ul style="list-style-type: none"> ▪ Social worker workforce survey ▪ Social work education ▪ Social work employer survey Publication of the first Social Worker Workforce Strategy and Action Plan	3 main survey reports published: <ul style="list-style-type: none"> ▪ Social worker workforce survey ▪ Social work education ▪ Social work employer survey Monitoring implementation of the first Social Worker Workforce Strategy
Organisational capacity			
SPE(QL)3: Percentage of SWRB staff who report confidence in applying their understanding of the SWRB's role as an occupational regulator to their work	Internal staff survey	80%	80%

Output measure description and types	Source	Previous 2025/26 Target	2026/27 Target
SPE(QT)2: Implement internal process improvement projects, with a focus on increasing SWRB organisational capability and effectiveness	Business Plan monitoring	Implement SWRB's Regulatory Strategy Implement three other process improvement projects	Four internal improvement projects
SPE(T)5: Percentage of reports which have a risk assessment within 10 working days	Non-social worker investigation tracking	New measure	80%
SPE(QT)3: Sector engagement mechanisms established to inform SWRB policy development and sector guidance	Communications and engagement reporting	New measure	Establish at least two new sector feedback mechanisms (e.g. surveys, workshops, or digital consultation platforms) and obtain sector feedback on at least three SWRB publications, policy documents, or guidance matters through these or existing engagement channels.

Prospective Financial Statements

For the year ending 30 June 2027

Expenses Incurred During 2026/27

Expenses incurred during 2026/27 will be funded by payments received by the Board from social workers who apply for registration, from Registered Social Workers who apply for Practising Certificates and pay a Disciplinary Levy, and from Tertiary Education Organisations that deliver prescribed social work qualifications.

Revenue and Expense Overview

- **Revenue:** the revenue for 2026/27 is projected to remain static, anticipating that the numbers on the register and those holding a practising certificate remaining similar to the previous financial year.
- **Expense:** we have adjusted expenses to ensure we can maintain our regulatory functions as part of our day-to-day operations, while also supporting Crown Agent and Workforce Planning functions. Additional activities supporting our outputs will be delivered according to Board priorities within our established financial framework.
- **Litigation fund (one-off):** In the 2025/26 year, the Ministry of Social Development provided SWRB with one-off funding of \$50,000 (GST exclusive), to establish a litigation fund. The fund supports the costs of SWRB's enforcement function in prosecuting persons who hold themselves out as, or purport to be, registered social workers. As the funding was received and recognised as Crown revenue in 2025/26, it is not included in the 2026/27 prospective revenue. No specific expenditure provision has been made against the fund in 2026/27, as the timing and value of any enforcement activity cannot yet be reliably estimated; costs will be recognised as those activities are progressed.
- **Other Comprehensive Expense (one-off):** An expense of \$727,000 represents the planned drawdown of the Board's Equity Reserves to fund the 2026/27 organisational investment programme, which strengthens organisational capability, risk management, engagement, core operations, and key finance and HR systems. This investment is funded from existing Crown equity rather than from revenue, and is shown below the operating surplus and reduces Crown equity accordingly.

Note: There are no fee increase assumptions built into 2026/27. This is due to the Fees Review being carried out in August/September 2026.

Actual 2024/25	Estimate 2025/26		Forecast 2026/27
\$	\$		\$
7,697,480	7,928,665	Revenue	7,974,372
7,117,535	7,801,683 ³	Expense	8,656,151 ⁴
579,945	126,982	Total Surplus/(deficit)	(681,779)

³ Summary combines expense and Other Comprehensive Expense

⁴ Summary combines expense and Other Comprehensive Expense

Statement of prospective comprehensive revenue and expense for the SWRB for the year ending 30 June 2027

Actual 2024/25	Estimate 2025/26		Forecast 2026/27
		Revenue	
6,163,840	5,962,211	Registration & practising fees and levy	6,553,111
795,000	987,000	Revenue from the Crown	937,000
475,574	765,128	Program recognition & other revenue	364,261
262,866	205,044	Interest	120,000
200	9,282	Other Revenue	0
7,697,480	7,928,665	Total Income	7,974,372
		Expense	
236,558	371,008	Administration and overhead costs	324,702
113,339	123,520	Complaints and tribunal fees	234,968
5,427	7,047	Publications & Promotions	5,000
31,746	49,100	Depreciation & amortisation	59,940
5,391,382	5,409,873	Personnel costs*	5,521,560
1,339,084	1,427,491	Other expenses	1,782,981
7,117,535	7,388,039	Total Expense	7,929,151
579,945	540,626	Net Surplus/deficit	45,221
0	413,644	Other Comprehensive Expense	727,000
579,945	126,982	Net Surplus/deficit after Other Comprehensive Expense	(681,779)

Statement of prospective changes in equity for the SWRB for the year ended 30 June 2027

Actual 2024/25	Estimate 2025/26		Forecast 2026/27
2,808,024	3,387,969	Total Crown Equity at start of year	3,514,951
579,945	126,982	Net surplus/(deficit)	(681,779)
3,387,969	3,514,951	Total Crown Equity at end of year	2,833,172

Note on Equity

As noted, the 2026/27 forecast includes an organisational investment programme, funded out of existing Crown Equity and recognised as Other Comprehensive Expense.

Statement of prospective cash flows for the SWRB for the year ended 30 June 2027

Actual 2024/25	Estimate 2025/26		Forecast 2026/27
		Cash Flows from Operating Activities	
8,574,798	6,616,713	Revenue received	7,218,391
795,000	987,000	Revenue from the Crown	937,000
257,323	205,044	Interest received	120,000
(5,343,834)	(5,428,364)	Payment to employees	(5,633,246)
(1,602,036)	(1,810,424)	Payment to suppliers	(2,871,023)
2,681,251	569,969	Net Cash flows from operating activities	(228,878)
		Cash Flows from Investing Activities	
(1,750,000)	-	Net movement in bank term deposits held	-
-	-	Sale of property, plant & equipment	
(43,347)		Purchase of property, plant & equipment	(53,087)
		Purchase of intangible assets	
(1,793,347)	-	Net Cash flows from investing activities	(53,087)
887,904	569,969	Net increase (decrease) in cash or cash equivalents	(281,965)
2,988,246	3,876,150	Cash or cash equivalents at beginning of year	4,446,119
3,876,150	4,446,119	Cash or cash equivalents at end of year	4,164,154

Statement of prospective financial position for the SWRB as at 30 June 2027

Actual 2024/25	Estimate 2025/26		Forecast 2026/27
		Current Assets	
3,876,150	4,446,119	Cash & cash equivalents	4,164,154
4,513,090	4,393,182	Account receivable	4,694,202
267,258	275,276	Term deposits	283,534
160,877	165,703	Prepayments	170,674
8,817,375	9,280,280		9,312,564
		Non-current assets	
85,495	36,395	Property plant & equipment	29,542
8,902,870	9,316,675	Total Assets	9,342,106
		Less	
		Current Liabilities	
		Accounts payable &	
1,027,385	1,065,792	accruals	1,471,282
392,876	411,367	Employee costs payable	523,054
4,094,640	4,324,565	Income received in advance	4,514,598
-	-	Deferred lease liability	-
5,514,901	5,801,724		6,508,934
		Non-Current Liabilities	
-	-	Deferred lease liability	-
5,514,901	5,801,724	Total Liabilities	6,508,934
3,387,969	3,514,951	Net Assets employed	2,833,172
		Crown Equity	
2,808,024	3,387,969	Accumulated surplus	3,514,951
		Current year	
579,945	126,982	surplus/(deficit)	(681,779)
3,387,969	3,514,951	Total Crown Equity	2,833,172

Notes to the prospective financial statements

For the year ending 30 June 2027

Basis of preparation

The forecast financial statements of the Social Workers Registration Board have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice. These forecast financial statements comply with public benefit entity (PBE) financial reporting standard (FRS) 42 – Prospective Financial Statements. They have been prepared in accordance with Tier 2 PBE Accounting Standards. We are required to prepare a Statement of Performance Expectations including prospective financial statements at or before the start of each financial year to promote public accountability by providing a base against which entity's actual performance can later be assessed. The forecast financial statements may not be appropriate for any other purposes.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Changes in accounting policies

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

Functional and presentation currency

The financial statements are presented in New Zealand dollars. Transactions not in New Zealand dollars are translated at the exchange rate at the date of the transaction. Monetary asset and liability balances are to be translated using the exchange rate at balance date.

Significant accounting policies

Revenue

Revenue is recognised to the extent that it is probable that economic benefit will flow to the Board and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Revenue from the Crown

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements. This funding is restricted in its use for the purpose

of the Board meeting the objectives specified in its founding legislation and the scope of the relevant appropriations of the funder.

Revenue from exchange transactions

Interest income

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

Revenue from non-exchange transactions

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 on the first day of the recertification year, that is 1 July. Fees received within the recertification year to which they relate are recognised in full upon receipt.

Other Revenue from non-exchange transactions

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

Disciplinary Levy

The disciplinary levy is to reflect the costs of managing the end-to-end complaints and disciplinary processes. The disciplinary levy income is recognised as income upon receipt of payment for the Practising Certificate.

Leases

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Board are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the statement of financial performance.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held with New Zealand registered banks with original maturities of three months or less.

Accounts receivable

Accounts receivables are recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for impairment. A receivable is considered uncollectable when there is evidence the amount due will not be fully collected. Impairment is the difference between the amount due and the present value of the amount expected to be collected.

Investments

At each balance sheet date, the Board assesses whether there is any objective evidence that an investment is impaired.

Short-term investments

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

Property, plant, and equipment

Property, plant, and equipment asset classes consist of leasehold improvements, furniture, office equipment, computer equipment which are shown at cost less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably, and the total value of the item exceeds \$2,000.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of financial performance.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of financial performance as they are incurred.

Depreciation

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter. Depreciation of furniture, office and computer equipment is provided on a diminishing value basis at rates provided under the Income Tax Act 2007. The depreciation and amortisation rates of major classes of assets have been estimated as follows: Leasehold improvements (16.7% SL)
Furniture and office equipment (18% - 60% DV) Computer equipment (48% DV)

Impairment of property, plant, and equipment

If an assets value to the Board in using the asset falls below the carrying amount of the asset it is impaired and the carrying amount is written down to the recoverable amount and recognised in the statement of financial performance.

Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The Board does not hold any intangible assets that have an indefinite life.

Creditors and other payables

Creditors and other payables are initially measured at cost.

Employee benefits

Wages, salaries, and annual leave Payments for wages, salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

Goods and Services Tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis.

Income tax

The Board is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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