

# WORKSAFE

## Statement of performance expectations

WORKSAFE NEW ZEALAND  
2025/26





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# Foreword



**Jennifer Kerr**  
Chair



**Sharon Thompson**  
Chief Executive

Everyone benefits when businesses, workers and government play their part in ensuring work is healthy and safe.

WorkSafe New Zealand plays an influencing role, supporting businesses and workers to carry out their responsibilities, and strengthening relationships with other organisations in the health and safety system to amplify our efforts and extend our reach. We work primarily with an education and engagement lens recognising that most business managers and workers want to do the right thing. However, we will use our power to enforce when necessary.

WorkSafe has undertaken a strategic reset to support the Minister's priorities and the recently announced health and safety system reforms. This will be a focus for 2025/26. The reforms are designed to create more certainty for business, reduce the potential for over-compliance (and associated costs) and reduce workplace harm. Key focus areas include:

- a refocus towards critical risks - those with the potential to cause death, serious injury, illness or catastrophic failure. This includes clear and collaborative engagement to help businesses address those risks
- updating, improving and expanding guidance, including approved codes of practice (ACOPs). This will provide certainty and consistency to duty-holders about how to manage their risks, and certainty about what is 'reasonably practical'. The overhaul of existing guidance will leverage industry leadership and global best practice, ensuring the output is practical, understandable and consistent.



- building a consistent and educative approach to inspectorate engagements by growing our inspectorate, developing their technical/engagement skills and promoting our revised suite of guidance products
- ensuring an engagement and educative approach that focuses on critical risks while continuing to hold duty-holders to account where these reasonable expectations are not met
- reviewing and iterating the Enforcement Decision-making Model (EDM) to ensure enforcement approaches are consistent and appropriate to the circumstances
- providing guidance regarding the use of road cones, and mitigating overcompliance in the Temporary Transport Management system
- continuing to strengthen the oversight system to ensure third parties – who permit others to undertake licensed work or who certify high-risk activities – are fulfilling their regulatory role effectively, including information sharing to enable consistent interpretation of complex regulations.

WorkSafe's approach assumes that the majority of employers and workers want to do the right thing to keep workplaces and workers safe. WorkSafe has an important role in ensuring businesses know when they have done enough to manage their health and safety risks. We will do this through guidance products, ACOPs and an inspectorate who can influence and advise with a good sense of the appropriate level of useful compliance. Any efforts and resources that go into over-compliance lessen the resources and energy available to business and workers to make changes that truly make workplaces safer and healthier. We will engage early and well to support businesses and individuals to manage their risks.

WorkSafe will continue to deliver on the priority plans outlined in our strategy. This means continuing to concentrate our efforts on higher risk industries such as forestry, agriculture, manufacturing and construction, where rates of injury and harm are higher.

During 2025/26, WorkSafe will make significant investment in digital technologies to support the development of guidance products and deliver services through digital channels. New Zealanders interacting with WorkSafe will find it easier and more efficient to access those products and services. The investment in digital technologies and data will build our understanding of where work-related harm occurs. It will support WorkSafe to design interventions to address the risk of acute, chronic and catastrophic harm; deliver services; evaluate the results of our interventions; and adjust our approach as needed. The mix of services may therefore shift over the course of the year as new information comes to light. We will also provide data to industry to improve understanding of what is working and not working across the health and safety system.

This statement of performance expectations (SPE) for 2025/26 sets out how WorkSafe will carry out its activities over the year to deliver on its strategy and the Health and Safety at Work Strategy. If these strategies are updated during the year, we will adjust to the new direction. The SPE accompanies the WorkSafe statement of intent (SOI) and is part of the organisation's accountability to the public. It includes the results WorkSafe aims to achieve, prospective financial statements and how success will be measured. A revised SPE will be produced, following the October baseline update, if required.



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# Vision

**Everyone who goes to work comes home healthy and safe**

Ka haere ngā tāngata katoa ki te mahi, ka hoki hauora, haumaru mai ki te kāinga

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# Values

**We're united in a strong purpose**

Whakakotahi – Kia whakakotahi, kia aronui tahi tātou

**We're entrusted with a duty of care**

Tiakina mai – Kia tiakina i roto i ngā mahi katoa

**We engage meaningfully**

Kōrero mai – Kia whakapāpā tahi tātou



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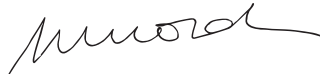
# Statement of responsibility

This statement of performance expectations sets out our proposed performance targets and forecast financial information for the year 1 July 2025 to 30 June 2026.

We are responsible for the financial statements and statement of non-financial performance expectations contained in this document. We consider that the financial statements and statement of non-financial performance expectations fairly reflect the organisation's expected financial position and performance results for the year ending 30 June 2026, in accordance with the Crown Entities Act 2004.



**Jennifer Kerr**  
Chair  
June 2025



**Bill Moran**  
Deputy Chair  
June 2025



**Whāia te iti kahurangi, ki te tuohu koe, me he maunga tikitike**

Follow your treasured aspirations; if you falter, let it be because of insurmountable difficulties

Tōia mai e te ao mārama  
te ara whakakotahi  
te ara ka haumarū.  
I a mātou i te mahi  
tiakina māi  
kia hoki hauora ki te kainga,  
kia kōrero mai  
mō te haumarū o te tāngata  
Haumi e, hui e, taiki e.

The world of light brings forth  
a pathway of togetherness  
a pathway that keeps us safe.  
While we are at work  
take care of us  
that we may return home safe and well,  
that we may ensure  
the safety of the people.  
Let it be affirmed, it is so.







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# WorkSafe at a glance



## Every year we



**Undertake 10,000+**  
workplace assessments  
to support businesses and  
workers to do the right thing



**Process 1,500+**  
authorisation applications  
for potentially hazardous  
activities



**Receive 9,500+**  
notifications of health  
and safety issues



**Investigate 100+**  
health and safety issues



**Issue 9,000+**  
warnings, notices and directives



**Audit 100+**  
electrical and other products



**Conduct 700+**  
Energy Safety audits

## To do this we have

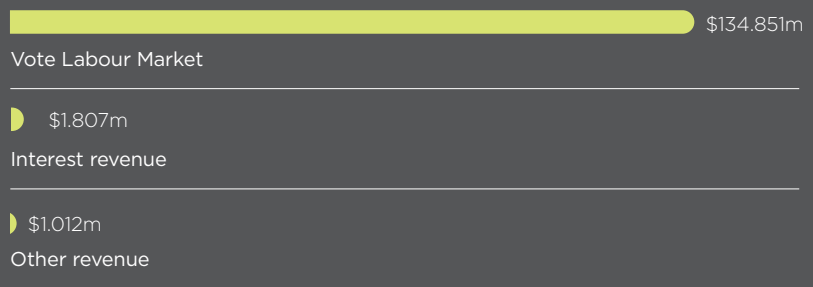
556

People working across Aotearoa


18

Locations across Aotearoa

### Funding 2025/26

 \$134.851m

Vote Labour Market

 \$1.807m

Interest revenue

 \$1.012m

Other revenue

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We influence  
businesses and  
workers to keep  
work healthy  
and safe



WorkSafe, Mahi Haumaruru Aotearoa, was established under the WorkSafe New Zealand Act 2013. Under that Act, its main objective is to **'promote and contribute to a balanced framework** for securing the health and safety of workers and workplaces'. (As noted below we acknowledge Government's intention to change this objective as the legislation is updated to reflect the Minister's Health and Safety reforms.)

WorkSafe **promotes and contributes** by influencing businesses and workers to exercise their responsibilities to ensure work is healthy and safe. The foundation for WorkSafe's role is the Health and Safety at Work Act 2015 (HSWA), enacted to provide for a balanced framework to secure the health and safety of workers and workplaces.

The **balanced framework** sets out the balance of responsibilities between businesses, workers and the government. All work will involve some risk and there is a balance to be struck on how those risks are best managed.

WorkSafe's current statutory functions are summarised in 'How WorkSafe's statutory functions link to its outputs'.

The WorkSafe New Zealand Act also sets out an additional objective for WorkSafe: to 'promote and contribute to the safe supply of electricity and gas'. WorkSafe also has responsibilities under the:

- Gas Act 1992, enacted to protect the public in relation to gas and provide for the regulation, supply and use of gas
- Electricity Act 1992, enacted to protect the public in relation to electricity and provide for the regulation, supply and use of electricity.

## **WorkSafe is committed to implementing government's health and safety reforms**

Government has announced its intention to make a range of legislative, operational, and regulatory changes to transform performance across the health and safety system. The main objectives of the reforms are to:

- move WorkSafe's main objective from 'providing a balanced framework to secure the health and safety of workers' to 'managing critical risks from work'
- focus the work health and safety system on critical risks
- reduce unnecessary costs for businesses, especially small businesses
- improve outcomes for businesses, workers and all New Zealanders
- increase business certainty about what to do to comply, reducing the potential for over-compliance.

WorkSafe will assist businesses and workers in this shift by taking a more active role in providing guidance and support and focusing its efforts on critical risk. Specifically, WorkSafe will:

- provide clarity on the critical risks a workplace must address so that it can be certain it is meeting its obligations under the Act
- focus on helping duty holders do what is proportionate to the risks and avoid over-compliance
- provide advice and guidance that addresses the realities of work in a practical way that businesses and workers understand, including through greater use of ACOPs developed by WorkSafe or industry themselves
- provide consistent and clear advice and support to duty holders about how to manage their risks, and certainty so far as possible about what is reasonably practicable.

Everyone who goes to work comes home healthy and safe

WorkSafe's work programme to implement the reform delivery programme will include:

- a clear plan for implementing, and measuring the success of, the Temporary Traffic Management (TTM) pilot aimed at reducing over-compliance in road cone use
- the ACOP work programme, including:
  - working with MBIE to propose a list of areas to develop WorkSafe-led ACOPs for the Minister's approval
  - providing advice and support to help industry to develop and submit ACOPs for the Minister's approval
- shifting WorkSafe's business culture with proactive engagement skills embedded in WorkSafe's workforce planning and capability development
- strengthening the oversight system to ensure third-party certifiers and delivery partners interpret and apply complex regulation consistently.

## **WorkSafe works with others in the health and safety system**

Work health and safety is everyone's responsibility. Safer, healthier work benefits not just workers, but also their whānau and hapori whānui (communities). WorkSafe's main focus is to influence businesses and other organisations to protect the health and safety of people at work. WorkSafe engages with workers, iwi organisations, unions, employers, businesses and industry and sector bodies to amplify its efforts and achieve collective goals for worker health and safety.

WorkSafe's aim is to focus the health and safety system on addressing critical risks. WorkSafe is mindful of the compliance burden for businesses and the need to increase certainty for businesses about what is reasonably practical.

Risks to health and safety are dynamic, changing according to the particular circumstances of the work being undertaken. WorkSafe draws on the expertise that exists within industry and sector leaders. This includes supporting industries to develop their own ACOPs and, in some cases, working with third party authorisers to deliver WorkSafe's Permit function.

WorkSafe also works closely with other government agencies in the health and safety system, including the Ministry for Business, Innovation and Employment (MBIE), the Accident Compensation Corporation (ACC), Maritime New Zealand, Waka Kotahi New Zealand Transport Agency and the Civil Aviation Authority of New Zealand (CAA).

WorkSafe and ACC are required to have a workplace injury prevention action plan (referred to as the Harm Reduction Action Plan or HRAP). The HRAP comprises the agencies' focus areas aimed at preventing work-related harm in New Zealand, irrespective of funding source, and is required to be refreshed at least every three years. Work to refresh the 2023-2026 HRAP is currently being scoped.



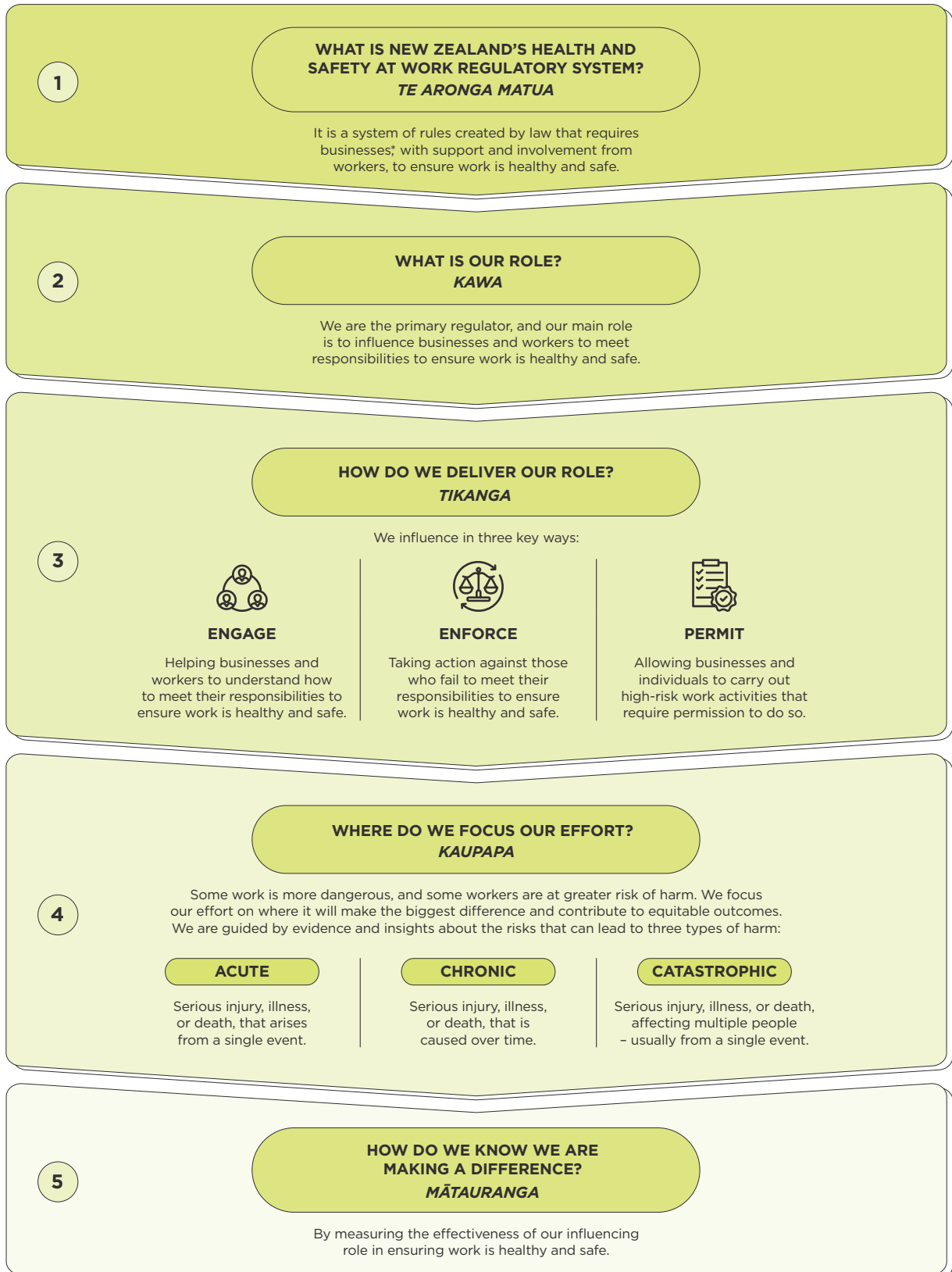
## Board

WorkSafe is a Crown agent, monitored by the Ministry of Business, Innovation and Employment (MBIE) on behalf of the Minister for Workplace Relations and Safety. Current Board members are listed in the table below, with dates of appointment and expiry.\*

<b>NAME</b>	<b>DATE OF ORIGINAL APPOINTMENT</b>	<b>DATE OF EXPIRY OF CURRENT TERM</b>
Jennifer Kerr (Chair)	October 2022	October 2025
Bill Moran (Deputy Chair)	June 2019	June 2026
Krissy Thompson	June 2019	June 2025 (ongoing)
Bill Newson	March 2022	March 2025 (ongoing)
Mark Leslie	July 2023	July 2026
Elena Trout	July 2024	June 2027
Paul Connell	July 2024	June 2027
Kevin Jenkins	July 2024	June 2027

\* An appointment/reappointment process is currently in train for the board members whose terms have expired.

## Strategic directions and intentions



\* In this context, we use the word 'businesses' as shorthand to refer to persons conducting a business or undertaking (PCBUs) as well as the officers of a PCBU, such as company directors.



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# Delivering on strategy

## Strategic objectives

With others in the system, WorkSafe’s activities contribute to reducing the risk of acute, chronic and catastrophic harm.

### ACUTE

Serious injury, illness, or death, that **arises from a single event.**

### CHRONIC

Serious injury, illness, or death, that is **caused over time.**

### CATASTROPHIC

Serious injury, illness, or death, **affecting multiple people** – usually from a single event.

## Reducing acute harm

High risk sectors include agriculture, construction, forestry and manufacturing, as well as key subsectors within these industries. Risks common across sectors include vehicles and machinery; falls from a height; falling and moving objects; and electrical and chemical hazards.

## Reducing chronic harm

An estimated 750–900 people die from work-related diseases each year, and 5,000–6,000 hospitalisations each year are associated with work-related ill health. A worker is 15 times more likely to die from a work-related disease than from a workplace accident. Estimates indicate that work-related exposures (such as exposures to chemicals and welding fumes) account for 4.4% of all health loss and 6.7% of modifiable health loss in New Zealand (the equivalent figure for smoking is 10%).

Cancer and respiratory disease cause the largest proportion of deaths, as a result of repeated exposure to asbestos; silica dust; welding fumes and toxic metals; engine exhaust fumes; and wood dust. Workers are most affected by exposures in construction, manufacturing and agriculture. WorkSafe will continue to engage with those industries to reduce the risk of harm and take enforcement action where necessary. Authorisation regimes (for example, for asbestos and occupational diving) also help keep workers healthy and safe at work.



## Reducing catastrophic harm

While catastrophic harm events are rare, their impacts can be severe and significant. With some activities, the risks of catastrophic harm are significant enough to require regulation. Regulations can include specific processes to reduce risks that could lead to events such as explosion, fire, collapse and chemical spills. Some regulations are focused at industry level such as mining or petroleum exploration, or at businesses with very large quantities of hazardous substances such as chemical plants (known as major hazard facilities). Others relate to specific activities, such as managing the risk of explosive atmospheres.

## WorkSafe has a key role in the wider health and safety system

As the primary regulator, WorkSafe fulfils its role by:

- **Engaging** with sector leaders, businesses and workers
- **Enforcing** health and safety requirements
- **Permitting** potentially harmful activities where certain conditions are met.

WorkSafe focuses on industries and occupations where there is a greater risk of harm: agriculture, construction, forestry and manufacturing.



### ENGAGE

Helping businesses and workers to understand how to meet their responsibilities to ensure work is healthy and safe.



### ENFORCE

Taking action against those who fail to meet their responsibilities to ensure work is healthy and safe.



### PERMIT

Allowing businesses and individuals to carry out high-risk work activities that require permission to do so.

## Engage

WorkSafe provides advice and guidance to support businesses and workers to stay healthy and safe at work. Updating, improving and expanding our guidance products (including ACOPs) is a priority. This will reduce compliance costs for businesses by providing clarity and helping people who want to do the right thing to know they are doing what is 'reasonably practical'. Our focus is on assessing the most serious risks.





WorkSafe is committed to building a consistent and educative approach to inspectorate engagements, one that will build confidence amongst businesses and workers. This will mean growing the inspectorate, developing their technical and engagement skills and promoting our revised suite of guidance products through clear advice and collaboration.

## Enforce

As part of its monitoring role, WorkSafe assesses workplaces to monitor compliance with the law. This includes ensuring businesses know when they have done enough to manage their health and safety risks.

When people do not meet their obligations, WorkSafe plays an essential role in ensuring they are held to account in a fair and proportionate way. Enforcement activities are specific to the situation they seek to address and to the seriousness of the breach identified. When workers are at risk or have been harmed at work, WorkSafe considers investigating, and takes enforcement action when needed.

## Permit

WorkSafe is also responsible for a range of authorisation (permit) regimes that help keep workers healthy and safe at work and protect public safety.

## Energy Safety

WorkSafe conducts energy safety audits and investigations and uses communications and marketing campaigns to improve energy safety awareness among the public.



## Our regulatory approach



### **WorkSafe will be proportionate, practical, consistent and clear**

WorkSafe's approach focuses on engaging with workers, employers and sector leaders through resources, guidance, in-person advice and workplace assessments.

Inspectors engage with employers and workers, educate people about their obligations, assess risks, recommend improvements and use enforcement tools when needed.

The main focus is on critical risks – areas where there is the greatest risk of harm. WorkSafe uses data and intelligence to decide where to focus its efforts. WorkSafe uses its enforcement options in a fair and proportionate way to limit the impact of harm and deter future breaches of HSWA.

WorkSafe maximises its reach through partnerships with iwi, unions, business organisations, education providers and other regulatory bodies, partners across the health and safety system.

## Engagement through the inspectorate

WorkSafe inspectors carry out over 10,000 workplace assessments each year. The majority of these are proactive, planned visits, targeted to high-risk industries and businesses to influence positive health and safety practices and assess the effectiveness of health and safety management.

WorkSafe also conducts high hazard assessments, inspections and audits; completes regulatory visits to electrical suppliers; and audits electrical and gas appliances.

Assessments may also be triggered by intelligence; statutory notifications of illness, injury or incident; or reports of health and safety concerns. When WorkSafe becomes aware of a risk or harm, it makes an initial decision about whether to intervene by testing it against four decision-making criteria. WorkSafe may intervene when all of the following criteria are met:

- the risk or harm sits within WorkSafe's responsibilities
- WorkSafe is best placed to intervene (where there's an overlap with another agency's responsibilities)
- the significance of the risk or harm means it warrants intervention
- intervening is an effective use of WorkSafe's resources.

WorkSafe's Enforcement Decision-making Model (EDM) provides a framework that guides inspectors towards deciding on an enforcement response appropriate to the circumstances. WorkSafe enforces compliance where businesses fail to meet their obligations, permits high-risk activities where standards are met, and monitors compliance. WorkSafe will review the EDM to improve consistency and ensure enforcement and prosecution policies are consistent with the Solicitor-General's Prosecution guidelines.

WorkSafe will ensure an even-handed enforcement approach which includes strengthening our approach to worker breaches of duty.

## **WorkSafe's strategic work programme will give effect to its strategy and deliver on the health and safety sector reforms**

### Legislative changes

WorkSafe is committed to supporting the government's health and safety sector reforms and will work closely with MBIE to implement the changes. (see page 5).

WorkSafe has developed a strategic work programme broken into the following:

- inspectorate
- enforcement
- permit improvement
- future guidance
- feedback systems (including the road cones pilot).

This will enable WorkSafe to rebalance the focus of its activities so that it engages early and well to proactively assist and support businesses and individuals with clear and consistent guidance on how to meet their work health and safety duties.



## Inspectorate work programme

WorkSafe's inspectors assess workplaces, provide advice and guidance, and use regulatory tools where needed such as issuing improvement notices. WorkSafe takes a proportionate approach to the use of its enforcement tools.

During 2024/25, WorkSafe developed a workforce plan and model to integrate and develop its inspectorate. The focus is on flexibility, cost effectiveness, improved candidate experience through recruitment, and better worker retention and engagement. WorkSafe's inspectorate workforce plan will ensure the expertise of inspectors is leveraged so the inspectors out in the field have the right information to hand or can access technical advice from experts when they need it.

The plan will help WorkSafe create a sustainable and effective Inspectorate ready to deliver future services. It will help ensure that WorkSafe has the right people, with the right skills in the right place, at the right time to do the right job. It brings together critical elements to make sure the Inspectorate is set up to improve outcomes for workplace health and safety in New Zealand and embed new ways of working.

These changes will build confidence amongst businesses and workers through more consistent, collaborative, educative and engaging interactions.

The Inspectorate Workforce Plan is designed to deliver six key shifts. These are:

- Improved business impact: We will deliver integrated, responsive, and impactful regulatory services that make a difference to business health and safety performance.
- Nationally consistent practices: We follow nationally consistent practices and standardised approaches, supported by the right tools to ensure consistent delivery.
- Evidence-based and technology enabled: The work that we do is informed by evidence and insights and supported by technology.
- Integrated and aligned team: Supported by strong leadership, we work as an integrated team within the Inspectorate and across other WorkSafe teams (for example, Regulatory Services) to deliver quality work.
- Right skills and capabilities: The Inspectorate team have the right skills, capabilities and mindsets to be effective. This includes proactive engagement skills.
- Ownership and accountability: Our team take ownership and accountability for their work and are focused on driving performance.

During 2025/26, WorkSafe will deliver this through:

- revising and piloting new recruitment and training approaches
- new performance monitoring and development activities
- embedding new operating practices
- working to uplift data and technology enablement across the Inspectorate.

## Permit – reducing regulatory risk

WorkSafe oversees 15 distinct permitting regimes for high-risk work activities. At any given time, there are over 8,000 people, work activities and equipment permitted by WorkSafe. WorkSafe processes thousands of applications annually.

Permitting is a key regulatory function to ensure health and safety risks are managed in regulated work and activities and is one of three key elements of what we do as an organisation. Government regulations for specific high-risk work include mining, adventure activities, asbestos removal, some work involving hazardous substances, and operating equipment such as cranes and scaffolding. If these activities are not well managed, they can result in serious or catastrophic harm.

WorkSafe is responsible for overseeing the rules and regulations and checking that businesses and individuals permitted to undertake this high-risk work meet the safety requirements. This includes strengthening the oversight of third parties who permit others to undertake licensed work or who certify high-risk activities.

Over 2025/26, WorkSafe will further strengthen its Permit function by:

- setting clear expectations for those carrying out regulated high-risk work
- setting clear expectations for third-party certifiers who provide safety assurance by providing a compliance framework
- updating agreements that set out our expectations for and with key designated third parties
- improving the efficiency, transparency, and quality of permitting processes
- strengthening WorkSafe's approach to monitoring whether requirements are being met for permitting high-risk work by establishing a risk-based monitoring framework and implementing it through a newly established dedicated Permit monitoring team
- issuing regulatory bulletins to support consistent understanding among third party certifiers.

## New approach to enforcement

WorkSafe ensure it is proportionate in its approach to enforcement, and consistent and transparent in its decision-making. This work will include:

- updating WorkSafe's enforcement decision-making model to align with the Solicitor-General's Prosecution Guidelines
- increasing the availability of enforceable undertakings
- implementing a new prosecution policy that will ensure consistency.

## Future guidance - working with industry

A key part of ensuring businesses understand how to manage critical risks is providing clear guidance. WorkSafe New Zealand maintains a suite of over 500 guidance products to support duty holders (businesses, workers and others with responsibilities under the Health and Safety at Work Act) to carry out their responsibilities under the Act.

WorkSafe's suite of guidance products includes ACOPs which support employers and workers to keep work healthy and safe in areas such as asbestos removal and forestry. An ACOP sets out WorkSafe's expectations about how businesses can meet their legal duties. It provides businesses with confidence that, if they comply with the practice contained in the ACOP, they will meet the test of what is 'reasonably practicable' in a given situation. WorkSafe will also support industry to write their own ACOPs where appropriate and will provide quality assurance to ensure consistency.

WorkSafe will prioritise proactive assistance and support to duty holders so that they know what they need to do. This includes providing clear advice on what is reasonably practicable.

During 2024/25, WorkSafe reviewed its guidance products and:

- identified older guidance products that could be removed
- identified several areas where the guidance suite is relatively up to date but its accessibility and coherence could be improved by better packaging of existing guidance products or developing simple tools and communication strategies to meet the needs of diverse audiences
- completed a number of new guidance products.

During 2025/26, WorkSafe will:

- complete the work to refresh the guidance suite, in alignment with the sector plans and in conjunction with industry leadership
- support industry by developing a set of minimum standards for initiating, designing and developing ACOPs
- develop and test technology solutions to support the efficient and collaborative development of guidance that is practical, understandable and accessible
- develop new ACOPs
- develop standard templates to make the development of ACOPs and general guidance more efficient.

## Feedback system (including road cones pilot)

WorkSafe will develop a system to enable duty holders to provide feedback on the timeliness and effectiveness of WorkSafe's products and services.

Initially the programme focused on the road cone digital hotline pilot, which was implemented on 3 June 2025. The pilot enables members of the public to report excessive road cone use or excessive traffic management requirements and will run for 12 months. Inspectors were trained in 'what good looks like' and WorkSafe will continue to work closely with road controlling authorities to follow up on public notifications.

The road cones pilot has provided an opportunity to test a more systematic approach to addressing feedback from duty holders (people with responsibilities under the Health and Safety at Work Act). WorkSafe is undertaking a full review of its current feedback processes, including concerns raised about third party providers. WorkSafe will pilot a mechanism for duty holders to provide feedback on the timeliness and effectiveness of inspector engagements. This pilot will be in place by 31 December 2025.

## Key enablers

These work programmes will be supported by three key enablers:

- formalised stakeholder partnerships
- digital and cyber solutions
- data and information.

## Formalised stakeholder partnerships

WorkSafe will strengthen and formalise our stakeholder engagement and partnerships to amplify our messages.

We will collaborate with industry, community advocates and workers to expand our reach, improve service effectiveness, and enhance the impact of our initiatives.



We will partner with industry leaders, businesses, members of the health and safety community and global innovators to adopt existing health and safety solutions and enhance the relevance, timeliness, and cost-effectiveness of our guidance and education products and services.

We will create a clear entry point to WorkSafe, modernise guidance development, adopt new technologies and improve knowledge management for greater utility, timeliness, and cost-effectiveness. This will require a significant investment in modern technologies such as AI.

We will make data and insights available to our stakeholders and partners, while respecting privacy and security.

We will focus our work on four key sectors where there is the greatest risk of significant harm:



## Digital and cyber

During 2025/26, WorkSafe will make significant investment in digital technologies to support the development of guidance products and deliver services through digital channels. As a result, New Zealanders who interact with WorkSafe will find it easier and more efficient to access those products and services. The investment in digital technologies and data will build our understanding of where work-related harm occurs. It will support WorkSafe to design interventions to address the risk of acute, chronic and catastrophic harm; deliver services; evaluate the results of our interventions; and adjust our approach as needed.

WorkSafe will invest in digital technologies to:

- ensure its workers (including inspectors out in the field) can readily access the information they need and work efficiently.
- allow for data and insights to be shared more easily with industry
- expedite the development of new products (such as guidance resources)
- enable businesses to have easier/more efficient interactions with WorkSafe (for instance when advising notifications or applying for permits).

## Data and information

Data is an important enabler of all our mahi including trend analysis and inputting to our risk models to identify and target areas of greatest harm.

In addition, we know that many industry groups and businesses access the data for the purposes of improving their health and safety responses.

We will improve how we collect and use data and information, have a single source of truth to generate insights and better target our work.

## Sector plans

Four sector plans (agriculture, construction, forestry and manufacturing) set out how WorkSafe will target its engagement and enforcement activity to influence better, more equitable outcomes. The plans cover the sectors where most acute and chronic harm occurs.

Effort and resources are allocated based on criteria that include the number of workers in each sector; the number and rate of fatal and serious injuries; and the number of workers exposed to serious health risks. Delivery against the plans began in 2024/25 and will continue throughout 2025/26. While WorkSafe will focus resources on these sectors, it will also continue to address critical risks across all sectors, as needed.



### Agriculture

Agriculture accounts for around 25% of acute work-related fatalities and serious injuries, while only 6% of employment is in this sector. Most serious harm occurs in dairy, sheep and beef farming. Farming is a way of life for many people in Aotearoa, and health and safety must be part of this way of life. Our plan sets out how we will target the biggest risks and work with others to influence improved health and safety culture in agriculture.

WorkSafe's priorities for agriculture are:

- reinforce the sector-led 'Farm Without Harm' strategy
- target interventions in the areas of highest harm or risk
- work through trusted sources of influence to promote better health and safety practice.

During 2025/26 we expect to see:

- targeted workplace assessments focusing on vehicles, machinery, and storage and use of hazardous substances
- working with sector leaders to improve the availability of appropriate guidance
- continuing to partner with Safer Farms and others to extend the reach of our products and services
- consideration of the results of the agricultural drone pilot (expected to be published by the end of 2025) for insights into whether this is an effective way to reduce exposure to farm vehicle risks.



### Construction

Construction has among the highest rates of acute and chronic harm. It accounts for around 15% of work-related fatalities and serious injuries, and has the largest number of workers with exposure to toxic dusts and fumes.

To prevent harm on construction sites, businesses must keep up with constantly changing risks, especially where multiple businesses work together. Our plan sets out how we will target the biggest risks to achieve safe construction sites and influence large businesses to lead the way.

WorkSafe's priorities for construction are to:

- reinforce sector-led priorities
- target the management of risk and overlapping duties on complex sites
- encourage large, influential businesses to lead improved health and safety practice.



During 2025/26 we expect to see:

- targeted workplace assessments focused on key risks and the management of overlapping duties
- continued work with construction sector leaders, with a particular focus on improving the availability of appropriate guidance.

## Forestry

Forestry has a very high rate of acute harm, mostly from felling trees. The fatality rate in forestry is about 20 times higher than the average for all sectors. Workers that are harmed are more likely to be young, Māori, and from rural communities.

To reduce this harm, the whole sector needs to plan for and practise safe tree felling. The forestry plan sets out how WorkSafe will work with forest owners, managers, contractors, kaimahi and communities to achieve this.

WorkSafe's priorities for forestry are to:

- reinforce sector-led priorities
- foster Māori approaches to drive locally led shifts in health and safety practice
- upskill Boards of Trustees and governors on health and safety obligations under HSWA
- target interventions to address the most serious risks in forestry.

During 2025/26 we expect to see:

- implementation of the *Forestry approved code of practice*
- targeted workplace assessments focused on safe tree felling practice and worker participation
- continued work with forestry sector leaders
- increased knowledge of governance health and safety responsibilities under HSWA
- collaboration with local Iwi and communities in high-risk regions.



## Manufacturing

Manufacturing is a large sector with high numbers of Māori and Pacific workers. It has the largest total number of injuries of any sector, and some workers have high exposure to toxic dusts and fumes. Health and safety performance has been poor compared to other sectors over the past decade.

Improving performance starts with getting the basics right, like safe machinery and good worker training. Our plan sets out how we will influence better risk management and worker engagement in the manufacturing subsectors where most harm occurs.

WorkSafe's priorities for manufacturing are to:

- reinforce sector-led priorities
- target interventions to address the most serious risk
- encourage culturally responsive worker engagement.

During 2025/26 we expect to see:

- targeted assessments focused on key risks such as machinery, vehicles and exposures to toxic dusts, fumes and chemicals
- continued work with sector and subsector leaders to improve the availability of appropriate guidance.



## Prioritisation




WorkSafe will reprioritise during the year, as needed, to ensure better health and safety outcomes for businesses, workers and the public. Tracking key performance indicators and understanding cost drivers are part of this process. This enables a continuous improvement approach, based on evidence and evaluation results.



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# How WorkSafe's statutory functions link to its outputs

WorkSafe has a range of levers to improve health and safety at work. The table below shows how WorkSafe's statutory functions (as stated in section 10 of the WorkSafe New Zealand Act 2013) link to the activity areas:

<b>WORKSAFE ACTIVITIES</b>	<b>STATUTORY FUNCTIONS AS PER SECTION 10 WORKSAFE NEW ZEALAND ACT</b>
 <p><b>ENGAGE</b></p>	<ul style="list-style-type: none"> <li>- Advise on the operation of the work health and safety system</li> <li>- Make recommendations for changes to improve the effectiveness of the work health and safety system</li> <li>- Make recommendations about the level of any funding that WorkSafe requires to carry out its functions effectively</li> <li>- Provide guidance, advice and information on work health and safety</li> <li>- Promote and support research, education and training in work health and safety</li> <li>- Collect, analyse, and publish statistics relating to work health and safety</li> <li>- Promote and co-ordinate the sharing of information that contributes to work health and safety</li> <li>- Foster a co-operative and consultative relationship within the work health and safety system</li> <li>- Foster a co-operative and consultative relationship with the EPA</li> <li>- Promote health and safety initiatives through partnership and collaboration</li> </ul>
 <p><b>ENFORCE</b></p>	<ul style="list-style-type: none"> <li>- Monitor and enforce compliance with relevant health and safety legislation</li> <li>- Publish information about its approach to enforcing compliance and performance standards for completing investigations</li> </ul>
 <p><b>PERMIT</b></p>	<ul style="list-style-type: none"> <li>- Develop codes of practice</li> <li>- Develop safe work instruments</li> </ul>

In addition, WorkSafe must:

- perform or exercise other powers conferred by other Acts
- perform any additional functions directed by the Minister under the Crown Entities Act 2004.



## WorkSafe's approach

To address the three types of work-related harm, WorkSafe will focus on its core regulatory activities, including developing and maintaining guidance and information, developing legal standards and instruments to set minimum standards for health and safety at work; and overseeing authorisation regimes for regulated people, places and activities.

WorkSafe's activities can be grouped into understanding risk and harm, designing interventions, delivering services and measuring impact. In 2025/26, WorkSafe will:

<b>Understand risk and harm</b>	<ul style="list-style-type: none"> <li>- Collect information to form insights on why harm is occurring, the highest levels of risk, and the greatest inequities</li> </ul>
<b>Design interventions</b>	<ul style="list-style-type: none"> <li>- Design the mix of services WorkSafe will deliver for maximum influence with targeted businesses and workers</li> <li>- Ensure interventions can be successfully delivered by planning, communicating and preparing service delivery effectively</li> </ul>
<b>Deliver services</b>	<ul style="list-style-type: none"> <li>- Develop and disseminate information and resources to support work-related health and safety, and energy safety</li> <li>- Develop and deliver education and training</li> <li>- Develop and deliver marketing and communications campaigns to drive work-related health and safety, and energy safety</li> <li>- Plan and carry out workplace assessments</li> <li>- Identify and deliver immediate enforcement actions and monitor progress</li> <li>- Plan and conduct investigations</li> <li>- Prepare and deliver prosecutions</li> <li>- Assess, accept and monitor enforceable undertakings (alternatives to prosecution).</li> <li>- Issue, renew, monitor, vary and cancel authorisations</li> <li>- Grant, cancel and monitor exemptions</li> </ul>
<b>Measure impact</b>	<ul style="list-style-type: none"> <li>- Embed evaluation practices throughout the organisation, gathering information about the performance and influence of interventions and services</li> <li>- Use this information to adjust focus so WorkSafe can improve impact in the areas with the greatest harm, risk and inequity, and to demonstrate the value of its influence</li> </ul>
<b>Organisational effectiveness</b>	<ul style="list-style-type: none"> <li>- Support the organisation to operate efficiently and effectively</li> </ul>

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# Contribution to HSWS in 2025/26

The table below shows how WorkSafe will give effect to the *Health and Safety at Work Strategy 2018–2028* (HSWS) in 2025/26 through the actions it will undertake.

<b>HSWS PRIORITIES</b>	<b>WORKSAFE PRIORITY ACTIONS 2025/26</b>
<b>Work-related health, including mental health</b>	<ul style="list-style-type: none"> <li>- Triage health notifications, and respond appropriately</li> <li>- Work with MBIE on the joint agency response to accelerated silicosis</li> </ul>
<b>Businesses with greater need:</b> Sectors with highest harm and small businesses	<ul style="list-style-type: none"> <li>- Develop ACOPs so businesses know what to do</li> <li>- Deliver harm reduction initiatives aimed at priority sectors (forestry, construction, manufacturing and agriculture)</li> <li>- Undertake workplace assessments, targeted at high-risk industries and activities (such as tree felling and complex building projects)</li> <li>- Undertake workplace assessments of high hazard facilities and high potential incidents</li> <li>- Respond to priority notifications of immediate risk of harm</li> <li>- Undertake investigations</li> <li>- Process authorisations and exemptions</li> <li>- Conduct energy safety audits and investigations</li> <li>- Prepare and review Safe Work Instruments</li> <li>- Prosecute and undertake other enforcement action when poor practice is found</li> </ul>
<b>Workers with greater need:</b> Māori and other workers at greatest risk	<ul style="list-style-type: none"> <li>- Undertake harm reduction initiatives including for multi-cultural groups, priority sectors and forestry sector interventions</li> <li>- Deliver Māori approaches to drive locally-led sustainable shifts in health and safety practice</li> <li>- Deliver education initiatives</li> </ul>
<b>Encourage leaders at all levels to integrate health and safety</b>	<ul style="list-style-type: none"> <li>- Engage directly with sector lead groups to communicate WorkSafe's expectations</li> </ul>
<b>Enable workers to be represented, engaged and to participate</b>	<ul style="list-style-type: none"> <li>- Engage with businesses to promote worker voice (through workplace assessments)</li> <li>- Improve access to guidance for effective worker engagement, participation and representation</li> <li>- Deliver education initiatives</li> </ul>
<b>Lift capability of health and safety practitioners</b>	<ul style="list-style-type: none"> <li>- Provide advice and guidance materials to support health and safety practitioners</li> </ul>
<b>Develop and share better insights to improve decision-making</b>	<ul style="list-style-type: none"> <li>- Publish research insights and evaluation reports</li> <li>- Publish notifications and activity statistics</li> <li>- Share data and insights with sector lead groups such as Safer Farms</li> </ul>



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WorkSafe is  
an effective  
organisation



## WorkSafe is a good employer

WorkSafe values the contribution of all staff. WorkSafe provides a healthy and safe work environment that supports people to perform and meet their potential; maintains a diverse, equitable and inclusive workplace; addresses pay gaps; and ensures workers have a voice.

In 2025/26, WorkSafe will:

- continue to roll out a comprehensive leadership programme, aimed at ensuring consistent leadership practice at every level across the organisation. This will equip WorkSafe leaders to make inclusive recruitment decisions, manage conflict and interpersonal challenges constructively, and be proactive in creating a health-promoting work environment
- implement the Inspectorate Workforce Plan, enabling WorkSafe to ensure it has the right inspector, at the right place, at the right time with the right level of capability. This will ensure diverse and inclusive attraction and selection of candidates who represent Aotearoa communities to address harm inequities. A dedicated Inspectorate Pathway Programme will support inspectorate progression aligned with role competencies
- undertake a robust review of the induction and onboarding process to ensure new starters feel part of the WorkSafe whānau, and understand Ngā Matapono (our values), culture, policies, and processes
- refresh WorkSafe's diversity, equity and inclusion approach and continue to involve workers in the co-design of the approach
- streamline health and safety reporting channels and foster direct engagement between health and safety representatives and all levels of leadership
- continue to develop the pay gap action plan, aligned with our organisational values and the Public Service Pay Gap Action Plan, Kia Toipoto, to target the underlying factors contributing to gender, Māori, Pacific and ethnic pay disparities.

WorkSafe will also continue to:

- support workers with flexible work arrangements and provide people leaders with greater guidance around proactively leading hybrid teams
- operate an exit process that includes survey and interview questions to ensure greater insight into the reasons workers leave WorkSafe
- ensure regular opportunities for workers to take on acting roles or secondment opportunities throughout WorkSafe and within the wider public service
- compensate workers via a remuneration framework that provides clear visibility for remuneration growth and recognition for development and experience
- ensure a fair and safe process to address work-related issues
- enhance the work environment and conditions for all workers, ensuring they feel supported, valued, and empowered in their roles. Central to this is the ongoing development of WorkSafe's health and safety management system, with a sharper focus on health and safety practices, strengthening prevention strategies and providing targeted resources
- ensure access to professional supervision – expert advice to review work-related decisions and experiences – and employee assistance programmes (EAP) – immediate assistance for workplace or personal challenges
- provide broader health-promoting initiatives, such as the free flu vaccination programme.

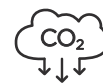
## WorkSafe is improving its environmental sustainability

As WorkSafe continues to implement its strategy, it will integrate sustainability considerations in the right areas. This will include pursuing emissions reduction in accordance with the Carbon Neutral Government Programme.

WorkSafe's Toitū carbonreduce certification demonstrates that it is measuring and managing its carbon footprint in line with international best practice.

WorkSafe's Strategic Approach recognises that sustainability needs to be integrated into business planning to meet long term emission reduction targets and grow maturity around climate risk and adaptation.

Over 80% of WorkSafe's emissions are related to how staff travel across the country. WorkSafe will continue to target reductions from vehicle fleet and business travel while balancing the need to deliver on core functions.



WorkSafe is aiming for a:

**25%**

reduction in greenhouse gas emissions (compared to the 2018/19 base year) by 2025

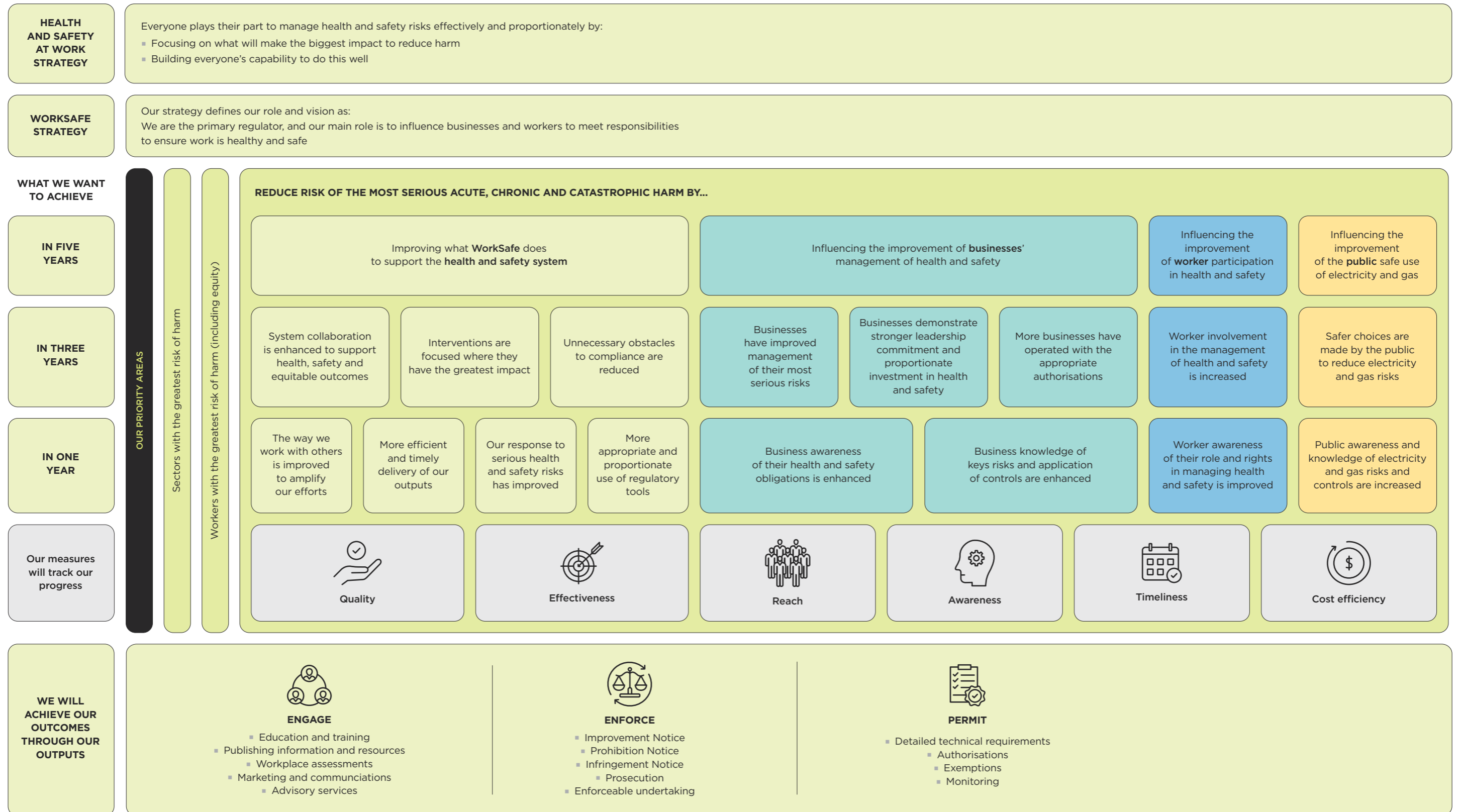
and a

**45%**

reduction in emissions by 2030



### Outcomes framework



**OUR PRIORITY AREAS**

Sectors with the greatest risk of harm

Workers with the greatest risk of harm (including equity)

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# Statement of non-financial performance expectations

This section sets out the core regulatory activities that WorkSafe is funded to engage in, in order to deliver outputs (goods and services) and the standards against which we will assess WorkSafe's service delivery performance.

**The measures and standards have been developed in accordance with the Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) Service Performance Reporting Standard.**

WorkSafe has developed a new outcomes framework for 2025/26 and new performance measures to measure the success of its operations.

Our service performance measures and standards have been developed in accordance with PBE FRS 48, applying the following principles:

- present service performance information that is useful for accountability and decision-making purposes in the same report as the financial statements.
- enable users to make assessments of our performance through the presentation of contextual information about what we are trying to achieve, service performance information, and financial statements.
- apply the qualitative characteristics of information (relevance, faithful representation, understandability, timeliness, comparability, and verifiability) and the pervasive constraints on that information (materiality, cost-benefit and balance between the qualitative characteristics), in selecting and presenting service performance information.
- apply qualitative characteristics and appropriate balancing of the constraints in order to present service performance information that is appropriate and meaningful to users.



## Measuring performance

WorkSafe's activities are grouped into three output classes: Engage, Enforce, and Permit. Impact Measures for each output class are included in the statement of intent.

### OUTPUT CLASS 1: ENGAGE

This output class includes education and training (including Māori harm prevention services); publishing information and resources; workplace assessments; marketing and communications (including energy safety awareness); and advisory services.

This output class is intended to achieve the following short-term outcomes:

- the way we work with others is improved to amplify our efforts
- our response to serious health and safety risks has improved
- more appropriate and proportionate use of regulatory tools
- business awareness of their health and safety obligations is enhanced
- business knowledge of key risks and application of controls are enhanced
- worker awareness of their role and rights in managing health and safety is improved
- public awareness and knowledge of electricity and gas risks and controls are increased.

MEASURE	TARGET 2024/25	FORECAST ACTUAL 2024/25	TARGET 2025/26
1.1 The percentage of employers who report that our guidance and information resources are useful	Not measured in 2024/25 (previously measured in 2023/24 – achieved 66%)	N/A	≥65%
1.2 The percentage of health and safety guidance documents that have been assessed for being up to date in the last 24 months	New measure	New measure	100%
1.3 The percentage of people who agree that WorkSafe staff helped the business to find practical ways to improve health and safety	Not measured in 2024/25 (previously achieved 71% in 2020/21)	New measure	≥70%

## Forecast revenue and costs for the year ending 30 June 2026

Total for output class: Engage

\$MILLION	BUDGET 2024/25	FORECAST ACTUAL 2024/25	BUDGET 2025/26
<b>Revenue</b>			
Crown	58.221	62.734	73.579
ACC	5.000	5.936	-
Other	1.347	1.636	1.538
<b>Total revenue</b>	<b>64.568</b>	<b>70.306</b>	<b>75.117</b>
<b>Expenditure</b>	<b>66.639</b>	<b>56.363</b>	<b>79.435</b>
<b>Net surplus/(deficit)</b>	<b>(2.072)</b>	<b>13.943</b>	<b>(4.318)</b>

**Note:** Our output class budgets show a deficit because of our strategic investment in guidance, data and digital services (see [Operating expenditure](#)).



## Breakdown of activities

<b>\$MILLION</b>	<b>BUDGET 2025/26</b>
<b>Engage: Education and training</b>	
Revenue	18.522
Expenditure	19.588
<b>Net surplus/(deficit)</b>	<b>(1.066)</b>
<b>Engage: Publishing information and resources</b>	
Revenue	12.668
Expenditure	13.396
<b>Net surplus/(deficit)</b>	<b>(0.728)</b>
<b>Engage: Workplace assessments</b>	
Revenue	19.114
Expenditure	20.213
<b>Net surplus/(deficit)</b>	<b>(1.099)</b>
<b>Engage: Marketing and communications</b>	
Revenue	10.731
Expenditure	11.347
<b>Net surplus/(deficit)</b>	<b>(0.616)</b>
<b>Engage: Advisory services</b>	
Revenue	14.082
Expenditure	14.891
<b>Net surplus/(deficit)</b>	<b>(0.809)</b>

**Note:** These figures are subject to change based on planned changes to move towards a Multi-Category Appropriation.

**OUTPUT CLASS 2: ENFORCE**

This output class includes issuing Improvement Notices, Infringement Notices, Prohibition Notices, enforceable undertakings and prosecutions.

This output class is intended to achieve the following short-term outcomes:

- our response to serious health and safety risks has improved
- more appropriate and proportionate use of regulatory tools
- businesses have enhanced knowledge of key risks and application of controls.

MEASURE	TARGET 2024/25	FORECAST ACTUAL 2024/25	TARGET 2025/26
2.1 The percentage of improvement notices that are closed within the stated compliance period*	95%	95%	95%
2.2 The percentage of investigations in priority sectors (agriculture, forestry, manufacturing and construction)	≥85%	75%	80%
2.3 The availability of enforceable undertakings is increased	New measure	New measure	Process established by 31 December 2025 to enable enforceable undertakings to be accepted prior to charges being laid

\* Improvement notices are closed once compliance has been verified. This measure was reported as 'the percentage of businesses in priority areas or sectors that improve workplace safety following Improvement Notices' in the 2024/25 SOI.

## Forecast revenue and costs for the year ending 30 June 2026

### Total for Enforce

\$MILLION	BUDGET 2024/25	FORECAST ACTUAL 2024/25	BUDGET 2025/26
<b>Revenue</b>			
Crown	56.429	55.943	33.878
ACC	-	-	-
Other	1.148	1.454	0.708
<b>Total revenue</b>	<b>57.577</b>	<b>57.397</b>	<b>34.586</b>
<b>Expenditure</b>	<b>55.808</b>	<b>50.262</b>	<b>36.575</b>
<b>Net surplus/(deficit)</b>	<b>1.769</b>	<b>7.133</b>	<b>(1.989)</b>

**Note:** Our output class budgets show a deficit because of our strategic investment in guidance, data and digital services (see [Operating expenditure](#)).

## Breakdown of activities

<b>\$MILLION</b>	<b>BUDGET 2025/26</b>
<b>Enforce: Improvement Notice</b>	
Revenue	6.829
Expenditure	7.222
<b>Net surplus/(deficit)</b>	<b>(0.393)</b>
<b>Enforce: Prohibition Notice</b>	
Revenue	6.430
Expenditure	6.800
<b>Net surplus/(deficit)</b>	<b>(0.370)</b>
<b>Enforce: Infringement Notice</b>	
Revenue	5.969
Expenditure	6.312
<b>Net surplus/(deficit)</b>	<b>(0.343)</b>
<b>Enforce: Prosecution</b>	
Revenue	10.925
Expenditure	11.553
<b>Net surplus/(deficit)</b>	<b>(0.628)</b>
<b>Enforce: Enforceable undertaking</b>	
Revenue	4.433
Expenditure	4.688
<b>Net surplus/(deficit)</b>	<b>(0.255)</b>

**Note:** These figures are subject to change based on planned changes to move towards a Multi-Category Appropriation.

**OUTPUT CLASS 3: PERMIT**

This output class includes developing detailed technical requirements (including safe work instruments and ACOPs), overseeing and monitoring authorisation regimes, and providing exemptions from compliance where appropriate.

This output class is intended to achieve the following short-term outcome:

- more efficient and timely delivery of our outputs
- more appropriate and proportionate use of our regulatory tools.

MEASURE	TARGET 2024/25	FORECAST ACTUAL 2024/25	TARGET 2025/26
3.1 The percentage of authorisations that WorkSafe decides and notifies within the agreed timeframes**	≥85%	≥70%	Q1: ≥70% Q2: ≥73% Q3: ≥76% Q4: ≥80%
3.2 The percentage satisfaction with the application process of people applying for authorisations	New	New	Q1: ≥70% Q2: ≥73% Q3: ≥76% Q4: ≥80%

\* Based on the asbestos and adventure activities regimes

† Based on the controlled substance licences, amusement devices, diving, compliance certifiers, asbestos and adventure activities regimes.

## Forecast revenue and costs for the year ending 30 June 2026

### Total for Permit

\$MILLION	BUDGET 2024/25	FORECAST ACTUAL 2024/25	BUDGET 2025/26
<b>Revenue</b>			
Crown	20.385	20.209	27.393
ACC	-	-	-
Other	0.415	0.522	0.574
<b>Total revenue</b>	<b>20.800</b>	<b>20.731</b>	<b>27.967</b>
<b>Expenditure</b>	<b>20.450</b>	<b>18.157</b>	<b>29.574</b>
<b>Net surplus/(deficit)</b>	<b>0.350</b>	<b>2.574</b>	<b>(1.607)</b>

**Note:** Our output class budgets show a deficit because of our strategic investment in guidance, data and digital services (see [Operating expenditure](#)).



## Breakdown of activities

<b>\$MILLION</b>	<b>BUDGET 2025/26</b>
<b>Permit: Detailed technical requirements</b>	
Revenue	4.526
Expenditure	4.787
<b>Net surplus/(deficit)</b>	<b>(0.261)</b>
<b>Permit: Authorisations</b>	
Revenue	7.052
Expenditure	7.457
<b>Net surplus/(deficit)</b>	<b>(0.405)</b>
<b>Permit: Exemptions</b>	
Revenue	6.008
Expenditure	6.353
<b>Net surplus/(deficit)</b>	<b>(0.345)</b>
<b>Permit: Monitoring</b>	
Revenue	10.380
Expenditure	10.977
<b>Net surplus/(deficit)</b>	<b>(0.597)</b>

**Note:** These figures are subject to change based on planned changes to move towards a Multi-Category Appropriation.



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# Financial statements

In 2025/26, WorkSafe is funded through:

- Vote Labour Market (mostly through the Working Safer levy, supplemented by the Major Hazards Facilities levy; includes \$4.4m through the Energy Safety levy) - \$134.851m (98%)
- interest revenue - \$1.807m (1.3%)
- other revenue - \$1.012m (0.7%).

## Reportable outputs

WorkSafe is funded primarily through the Vote Labour Market Appropriation: Workplace Relations and Safety - Workplace Health and Safety.

The appropriation is limited to information, education, leadership, guidance, support, and enforcement relating to the health and safety of workers and workplaces. This appropriation is intended to achieve healthier, safer and more knowledgeable workplaces.

The measure used to report against the appropriation is that 'More people improve their practices as a result of direct interaction with WorkSafe'.

	TARGET 2024/25	FORECAST ACTUAL 2024/25	TARGET 2025/26
Percentage of people (workers and employers) who made at least one change to improve workplace safety and/or reduce risks to workers' health, after interaction with a Health and Safety Inspector	85%	85%	85%

WorkSafe has also received funding through Workplace Relations and Safety - Capital for WorkSafe.

This appropriation is limited to capital injections and loans to WorkSafe to support the delivery of its functions as the health and safety at work regulator. This appropriation is intended to achieve the design and implementation of an appropriate Information Technology system for WorkSafe that supports the processing of licences and authorisations, and to enable WorkSafe to administer the refrigeration licensing scheme in advance of fees being received.

The measure used to report against the appropriation is that 'Any major capital project proposals are developed in accordance with Treasury business case guidelines'.

	TARGET 2024/25	FORECAST ACTUAL 2024/25	TARGET 2025/26
Any major capital project proposals are developed in accordance with Treasury business case guidelines	Achieved	Not applicable	Achieved

Performance information for this appropriation will be reported by WorkSafe in our annual report.



**Cost of service statement for the year ended 30 June 2026**

\$000	BUDGET 2024/25	ESTIMATED ACTUAL 2024/25	FORECAST 2025/26
<b>Revenue</b>			
Funding from the Crown	135,035	138,886	134,851
Interest revenue	1,569	2,588	1,807
Other revenue	6,340	6,960	1,012
<b>TOTAL REVENUE</b>	<b>142,944</b>	<b>148,434</b>	<b>137,670</b>
<b>Operating expenditure (excluding strategic investment)</b>			
	<b>142,897</b>	<b>124,782</b>	<b>137,584</b>
<b>Surplus/(deficit) excluding strategic expenditure</b>	<b>47</b>	<b>23,652</b>	<b>86</b>
<b>Strategic expenditure</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
<b>Surplus/(deficit)</b>	<b>47</b>	<b>23,652</b>	<b>(7,914)</b>

**Prospective statement of comprehensive revenue and expense for the year ended 30 June 2026**

\$000	BUDGET 2024/25	ESTIMATED ACTUAL 2024/25	FORECAST 2025/26
<b>Revenue</b>			
Funding from the Crown	135,035	138,886	134,851
Interest revenue	1,569	2,588	1,807
Other revenue	6,340	6,960	1,012
<b>TOTAL REVENUE</b>	<b>142,944</b>	<b>148,434</b>	<b>137,670</b>
<b>Expenditure</b>			
Personnel costs	95,732	86,355	99,182
Depreciation and amortisation	8,850	7,793	8,696
Finance cost	1,365	1,204	1,087
Other expenses	36,950	29,430	36,619
<b>TOTAL EXPENDITURE</b>	<b>142,897</b>	<b>124,782</b>	<b>145,584</b>
<b>Surplus/(deficit)</b>	<b>47</b>	<b>23,652</b>	<b>(7,914)</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>47</b>	<b>23,652</b>	<b>(7,914)</b>

## Prospective statement of financial position as at 30 June 2026

\$000	BUDGET 2024/25	ESTIMATED ACTUAL 2024/25	FORECAST 2025/26
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	21,047	30,080	25,635
Receivables and prepayments	4,257	6,866	7,054
Investments	15,000	27,106	22,124
<b>TOTAL CURRENT ASSETS</b>	<b>40,304</b>	<b>64,052</b>	<b>54,813</b>
<b>Non-current assets</b>			
Property, plant and equipment	11,295	9,097	11,269
Intangible assets	27,128	27,785	24,218
<b>TOTAL NON-CURRENT ASSETS</b>	<b>38,423</b>	<b>36,882</b>	<b>35,487</b>
<b>TOTAL ASSETS</b>	<b>78,727</b>	<b>100,934</b>	<b>90,300</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables and provisions	5,201	8,292	8,193
Borrowings – current	5,000	5,000	5,000
Employee entitlements – current	7,643	6,159	7,408
<b>TOTAL CURRENT LIABILITIES</b>	<b>17,844</b>	<b>19,451</b>	<b>20,601</b>
<b>Non-current liabilities</b>			
Employee entitlements – non-current	591	863	906
Borrowings – non-current	12,945	10,733	6,820
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>13,536</b>	<b>11,596</b>	<b>7,726</b>
<b>TOTAL LIABILITIES</b>	<b>31,380</b>	<b>31,047</b>	<b>28,327</b>
<b>Net assets</b>	<b>47,347</b>	<b>69,887</b>	<b>61,973</b>
<b>Equity</b>			
Capital reserves	37,925	35,778	35,778
Memorandum accounts	1,853	2,403	2,226
Accumulated surplus/(deficit)	7,569	31,706	23,969
<b>TOTAL EQUITY</b>	<b>47,347</b>	<b>69,887</b>	<b>61,973</b>

## Prospective statement of cash flows for the year ended 30 June 2026

\$000	BUDGET 2024/25	ESTIMATED ACTUAL 2024/25	FORECAST 2025/26
<b>Cash flows from operating activities</b>			
Receipts from the Crown	135,035	134,645	134,851
Interest received	1,571	2,490	1,789
Receipts from other revenue	6,356	8,180	824
Payments to suppliers	(40,490)	(27,099)	(36,619)
Payments to employees	(95,517)	(88,343)	(97,890)
GST (net)	(200)	(77)	(100)
<b>Net cash flows from operating activities</b>	<b>6,755</b>	<b>29,796</b>	<b>2,855</b>
<b>Cash flows from investing activities</b>			
Receipts from sale of property, plant and equipment	-	234	-
Receipts from/(payments for) term deposits	(5,000)	(17,000)	5,000
Purchase of property, plant and equipment	(2,801)	(2,246)	(4,300)
Purchase of intangible assets (ICT)	(3,637)	(3,987)	(3,000)
<b>Net cash flow from investing activities</b>	<b>(11,438)</b>	<b>(22,999)</b>	<b>(2,300)</b>
<b>Cash flows from financing activities</b>			
Repayment of long-term loan	(2,000)	(5,000)	(5,000)
<b>Net cash flow from financing activities</b>	<b>(2,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(6,683)</b>	<b>1,797</b>	<b>(4,445)</b>
Cash and cash equivalents at the beginning of the year	27,730	28,283	30,080
<b>Cash and cash equivalents at the end of the year</b>	<b>21,047</b>	<b>30,080</b>	<b>25,635</b>

## Prospective statement of changes in equity for the year ended 30 June 2026

\$000	BUDGET 2024/25	ESTIMATED ACTUAL 2024/25	FORECAST 2025/26
Balance at 1 July	46,351	46,235	69,887
Total comprehensive revenue and expense	47	23,652	(7,914)
<b>Owner transactions</b>			
Capital contribution	949	-	-
<b>BALANCE AT 30 JUNE</b>	<b>47,347</b>	<b>69,887</b>	<b>61,973</b>

### Key assumptions and changes

The following significant assumptions have been used in preparing the forecast information:

- financial information is prepared in accordance with generally accepted accounting practice
- all expenditure in 2025/26 will be covered by our overall baseline funding. No additional funding is required to deliver our operational and strategic work programme
- accumulated surpluses from previous years will be used to fund strategic investment expenditure (see Operating expenditure for 2025/26 on page 52). This is why expenditure will exceed revenue in 2025/26 while remaining within overall baselines
- revenue from the Crown of \$134.85m will be available for the 2025/26 year
- WorkSafe will operate under a new structure that became effective from 1 April 2025
- WorkSafe's statutory functions will remain largely unchanged other than the changes in the Minister's expectations as outlined in this document
- there will be no unexpected external events (such as natural disaster) that will require significant operating or capital expenditures to be incurred.



## Statement of accounting policies

### Reporting entity

WorkSafe New Zealand is a Crown Agent as defined by the Crown Entities Act 2004, was established on 16 December 2013 and is domiciled and operates in New Zealand. The relevant legislation governing WorkSafe's operations includes the Crown Entities Act 2004, the WorkSafe New Zealand Act 2013 and the Health and Safety at Work Act 2015. WorkSafe's ultimate parent is the New Zealand Crown. WorkSafe is funded primarily by government through Vote Labour Market.

WorkSafe's primary objective is to provide public services to the New Zealand public, as opposed to making a financial return. Accordingly, WorkSafe has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The Board authorised these prospective statements for issue on 30 June 2025.

### Basis of preparation

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

### STATEMENT OF COMPLIANCE

The financial statements of WorkSafe have been prepared in accordance with the requirements of the Crown Entities Act 2004, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

These financial statements have been prepared in accordance with, and comply with, Tier 1 PBE accounting standards.

### MEASUREMENT BASE

The financial statements have been prepared on a historical cost basis, except for some non-financial assets and liabilities, which are stated at fair value.

### FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000), unless otherwise stated. The functional currency of WorkSafe is New Zealand dollars (NZ\$).

### Standard issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective and not early adopted are as follows.

#### **2024 OMNIBUS AMENDMENT TO PBE STANDARDS ISSUED OCTOBER 2024**

2024 Omnibus Amendments issued by the External Reporting Board (XRB) include the amendments to PBE IPSAS 1. The amendment clarifies the principles for classifying a liability as current or non-current. This is effective for accounting periods which begin on or after 1 January 2026. This amendment is not expected to have a significant impact on WorkSafe's financial statements.

#### **PBE CONCEPTUAL FRAMEWORK UPDATE ISSUED AUGUST 2024**

PBE Conceptual Framework Update amends Chapter 3 Qualitative Characteristics and Chapter 5 Elements in General Purpose Financial Reports of the Public Benefit Entities' Conceptual Framework ('PBE Conceptual Framework').

The amendments are based on recent limited-scope updates to the International Public Sector Accounting Standards Board's (IPSASB's) Conceptual Framework, which reflect the latest international thinking on certain conceptual matters and provide additional guidance and clarifications.

The amendments include clarification of the role of prudence in the context of representational faithfulness and updates to the guidance on materiality, as well as updates to the definition of an asset and a liability and the related guidance.

The PBE Conceptual Framework is not a Standard. However, PBEs in Tiers 1, 2 and 3 may refer to it when preparing financial reports – for example, when determining how to account for a transaction not specifically covered by a Standard. Adoption of the update is effective for accounting periods beginning on or after 1 January 2028. This update is not expected to have a significant impact on WorkSafe's financial statements.

## New or amended standards adopted

### **DISCLOSURE OF FEES FOR AUDIT FIRMS' SERVICES (AMENDMENTS TO PBE IPSAS 1)**

Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different type of services.

The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. This is effective for the year ended 30 June 2025.

Adoption of this amendment did not result in any significant impact on WorkSafe's financial statements.

## Significant accounting policies

### **REVENUE**

The specific accounting policies for significant revenue items are explained below.

#### **Funding from the Crown**

WorkSafe is primarily funded through revenue received from the Crown and is restricted in its use for the purpose of WorkSafe meeting its objectives as specified in its statement of performance expectations and statement of intent.

WorkSafe considers there are no conditions attached to the funding, unless specified, and it is recognised as revenue at the point of entitlement. This is considered to be the start of the appropriation period to which the funding relates. The fair value of funding from the Crown has been determined to be equivalent to the amounts received and due.

#### **Provision of services**

Services provided to third parties on commercial terms are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date. The liability for any revenue not recognised at balance date is shown in the statement of financial position as revenue in advance.

### **Interest revenue**

Interest revenue includes revenue recognised by accruing on a time proportion basis the interest due for the investment.

### **Rental revenue**

Lease receipts under an operating sublease are recognised as revenue on a straight-line basis over the lease term.

### **PERSONNEL COSTS**

#### **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.

Defined benefit schemes – WorkSafe makes employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

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

### **FINANCE COSTS**

Borrowing costs are expensed in the financial year in which they are incurred.

### **CASH AND CASH EQUIVALENTS**

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

While cash and cash equivalents are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is insignificant.

There are no assets recognised in a non-exchange transaction that are subject to restrictions.

WorkSafe is permitted to expend its cash and cash equivalents in line with the scope and limits of its funding requirements, including specifications by Treasury.

### RECEIVABLES AND PREPAYMENTS

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses. WorkSafe applies the simplified expected credit loss model of recognised lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

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.

The potential credit loss rates of receivables are based on the payment profile of revenue on credit over the prior two years at the measurement date and the corresponding historical credit losses experienced for that period. The historical loss rates are adjusted for current and forward-looking macroeconomic factors that might affect the recoverability of receivables. Given the short period of credit risk exposure, the impact of macroeconomic factors is not considered significant.

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

### INVESTMENTS

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and shown as receivable.

There is no impairment provision for investments. The carrying amount of term deposits with maturities less than 12 months approximates their fair value.

### PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of furniture and office equipment, leasehold improvements, computer hardware and motor vehicles.

#### Measurement

Property, plant and equipment are measured at cost, less accumulated depreciation and impairment losses.

### Additions

Items of property, plant and equipment are recognised at cost and where it is probable that the future economic benefits or service potential associated with the items will flow to WorkSafe and the cost of the items can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits or service potential associated with the items will flow to WorkSafe and the cost of the items can be measured reliably.

Capital expenditure for property, plant and equipment that are not in use or completed at the balance sheet date are recorded in work in progress. Items are transferred from work in progress into the asset classes when completed and/or available for use.

The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of comprehensive revenue and expenses as they are incurred.

### Depreciation

Depreciation is calculated using the straight-line basis at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of asset have been estimated as below.

ASSET CLASS	DEPRECIATION METHOD
Furniture and office equipment	5 years, 20% straight line (SL)
Leasehold improvements	The shorter of 10 years, 10% SL or the remaining term of the lease of the building that has been fitted out
Computer hardware	4 years, 25% SL
Motor vehicles	5–6 years, 16.67–20% SL

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset are reviewed, and adjusted if applicable, at each financial year end.

**Disposals**

Gains and losses on disposal of an item of property, plant and equipment represent the difference between disposal proceeds, if any, and the carrying value of the asset at the time of disposal and are recognised in the surplus or deficit.

**Impairment**

Property and equipment are reviewed for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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 its recoverable service amount.

There are no restrictions over the titles of WorkSafe's property, plant and equipment. No items of property, plant and equipment are pledged as security for liabilities.

**INTANGIBLE ASSETS****Measurement**

Intangible assets are measured at cost less accumulated amortisation and any impairment losses.

**Additions**

Purchased computer software is capitalised on the basis of the costs incurred to acquire and bring the software into use. Costs of software updates or upgrades are capitalised only when they increase the usefulness or value of the software.

Internally generated intangible assets are recognised at the cost associated with bringing the asset into use, including the cost of all materials used in construction and employee costs.

Capital expenditure for intangible assets that are not in use or completed at the balance sheet date are recorded in work in progress. Items are transferred from work in progress into the asset classes when completed or available for use.

Expenditure incurred on the research of an internally generated intangible asset is expensed when it is incurred. When the research phase cannot be distinguished from the development phase, the expenditure is expensed when it is incurred.

Staff training costs are recognised as an expense when incurred. Costs associated with maintaining intangible assets are recognised as an expense when incurred.

**Amortisation**

Amortisation begins when an asset is available for use and ceases at the date that the asset is derecognised.

The amortisation charge for each period is recognised in the statement of comprehensive revenue and expense. The useful lives and associated amortisation rates of major classes of intangible asset have been estimated as follows.

ASSET CLASS	DEPRECIATION METHOD
Acquired computer software	2-8 years, 12.5-50% SL
Developed computer software	5-8 years, 12.5-20% SL

**Impairment**

Intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Work in progress is regularly reviewed to identify any impairment of the carrying value of its assets. 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 its recoverable service amount.

There are no restrictions over the titles of WorkSafe's intangible assets. No intangible assets are pledged as security for liabilities.

**CREDITORS AND OTHER PAYABLES**

Creditors and other payables are non-interest bearing and are normally settled within 30 days, and their carrying value approximates their fair value.

**EMPLOYEE ENTITLEMENTS**

Employee entitlements WorkSafe expects to be settled within 12 months of balance date are measured at accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and leave earned but not yet taken at balance date.

WorkSafe recognises a liability and an expense for bonuses where it is contractually obliged to pay them or where there is a past practice that has created a constructive obligation, and a reliable estimate of the obligation can be made.

Employee benefits that are due to be settled beyond 12 months after the end of the period in which an employee renders a related service such as long-service leave, and retirement leave have been calculated on an actuarial basis. The calculations are based on likely future entitlements accruing to staff based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, contractual entitlement information and the present value of the estimated future cash flows.

### **PROVISIONS**

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

#### **Restructuring**

A provision for restructuring is recognised when an approved, detailed, formal plan for the restructuring has been announced publicly to those affected or its implementation has already begun.

#### **Make-good provision**

At the expiry of some property leases, WorkSafe is required to make good damage caused; remove renovations, fixtures or fittings installed; and/or return the premises to their condition prior to the commencement of the lease.

### **BORROWINGS**

In 2021 WorkSafe entered into a loan agreement with the Crown to the value of \$31.6m (the facility). The funds from the facility are specifically to be used to provide funding for the Digital and Information Services programme, which is a key enabler of WorkSafe's modernisation programme. The term of the facility is eight years and will be drawn down in instalments. The facility is due to be repaid over the period 30 June 2024 to 30 June 2029. No interest is payable on the facility.

The facility is classified as a concessionary loan (as the terms are below standard market conditions) and is recorded at fair value upon recognition and then subsequently measured at amortised cost using the effective interest method.

The facility is drawn down in instalments, and the market value of similar funding arrangements is determined separately for each instalment. As the facility has been provided by the Crown and WorkSafe is a wholly owned entity of the Crown, the concessionary portion of the loan has been treated as a capital contribution. The capital contribution is recognised in full at the time the instalment is drawn down.

### **OPERATING LEASES**

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to WorkSafe 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.

### **MEMORANDUM ACCOUNTS**

Memorandum accounts reflect the cumulative surplus/(deficit) on those agency services provided that are intended to be cost recovered from third parties through Major Hazard Facilities levy. The balance of memorandum account is expected to trend towards zero over time.

The levy collected are paid over to the Crown and then received through appropriation.

### **Critical accounting estimates and assumptions**

In preparing these financial statements we have 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 that are believed reasonable under the circumstances. There are no critical assumptions to detail specifically.



## Operating expenditure for 2025/26

WorkSafe's expenditure for 2025/26 is broken down into two components:

<b>\$000</b>	OPERATING EXPENDITURE	STRATEGIC INITIATIVE EXPENDITURE	<b>TOTAL EXPENDITURE</b>
Personnel costs	97,582	1,600	99,182
Depreciation and amortisation	8,696	-	8,696
Finance cost	1,087	-	1,087
Other expenses	30,219	6,400	36,619
<b>TOTAL EXPENDITURE</b>	<b>137,584</b>	<b>8,000</b>	<b>145,584</b>

WorkSafe will undertake the following activities to achieve better and more equitable outcomes:

- **Engage:** WorkSafe provides advice and guidance to support businesses and workers to stay healthy and safe at work. WorkSafe is committed to building a consistent and educative approach to inspectorate engagements.
- **Enforce:** As part of its monitoring role, WorkSafe assesses workplaces to monitor compliance with the law. This includes ensuring businesses know when they have done enough to manage their health and safety risks. When people do not meet their obligations, WorkSafe plays an essential role in ensuring they are held to account in a fair and proportionate way.
- **Permit:** WorkSafe is also responsible for a range of authorisation (permit) regimes that help keep workers healthy and safe at work and protect public safety. Our permit plan will focus on overseeing the rules and regulations and checking that businesses and individuals permitted to undertake high-risk work meet the safety requirements.

Strategic initiative expenditure will support WorkSafe to successfully deliver our strategy and operating plan, including uplifting the capability of the inspectorate; reducing regulatory risk in the Permit function; a new, proportionate approach to enforcement; industry-led guidance; a feedback system, including addressing road cone and temporary traffic management overcompliance; and implementing legislative changes.

## Disclaimer

WorkSafe New Zealand has made every effort to ensure that the information contained in this publication is reliable, but makes no guarantee of its completeness. WorkSafe may change the contents of this publication at any time without notice.

ISSN 2382-0608 (print)

ISSN 2382-0616 (online)

Published: August 2025

PO Box 165, Wellington 6140, New Zealand



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