

WORKSAFE

Te pūrongo ā-tau o Mahi Haumaru Aotearoa

Annual report

WORKSAFE NEW ZEALAND
2023/24



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

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 haumaruru.

I a tātou i te mahi

tiakina mai

kia hoki hauora ki te kāinga,

kia kōrero mai

mō te haumaruru o te tangata.

Haumi e, hui e, tāiki 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.



NGĀ MĀTĀPONO VALUES

WHAKAKOTAHI

Kia whakakotahi, kia aronui tahi tātou
We're united in a strong purpose

TIAKINA MAI

Kia tiakina i roto i ngā mahi katoa
We're entrusted with a duty of care

KŌRERO MAI

Kia whakapāpā tahi tātou
We engage meaningfully



Kupu whakataki

Foreword



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

Jennifer Kerr
Chair

30 October 2024



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

Bill Moran
Deputy Chair

30 October 2024

Mā iti, mā rahi, ka rapa te whai.
By working together,
we accomplish our tasks.



Each one of us is responsible for making sure we stay healthy and safe at work. Businesses, workers, sector organisations and government agencies must all work together to play our part. As primary regulator, WorkSafe New Zealand has an important role in the work-related health and safety system.

After a year of change, WorkSafe is moving into 2024/25 with a new strategy, aligned with the priorities of the new government. The strategy refocuses WorkSafe onto its core regulatory functions, guided by the latest data and evidence about work-related risk and harm in Aotearoa.

The new strategy will ensure WorkSafe delivers on its role in influencing others to carry out their health and safety obligations in the workplace. The strategy is supported by priority plans covering four high-risk industries – agriculture, construction, forestry and manufacturing – and WorkSafe’s permit function.

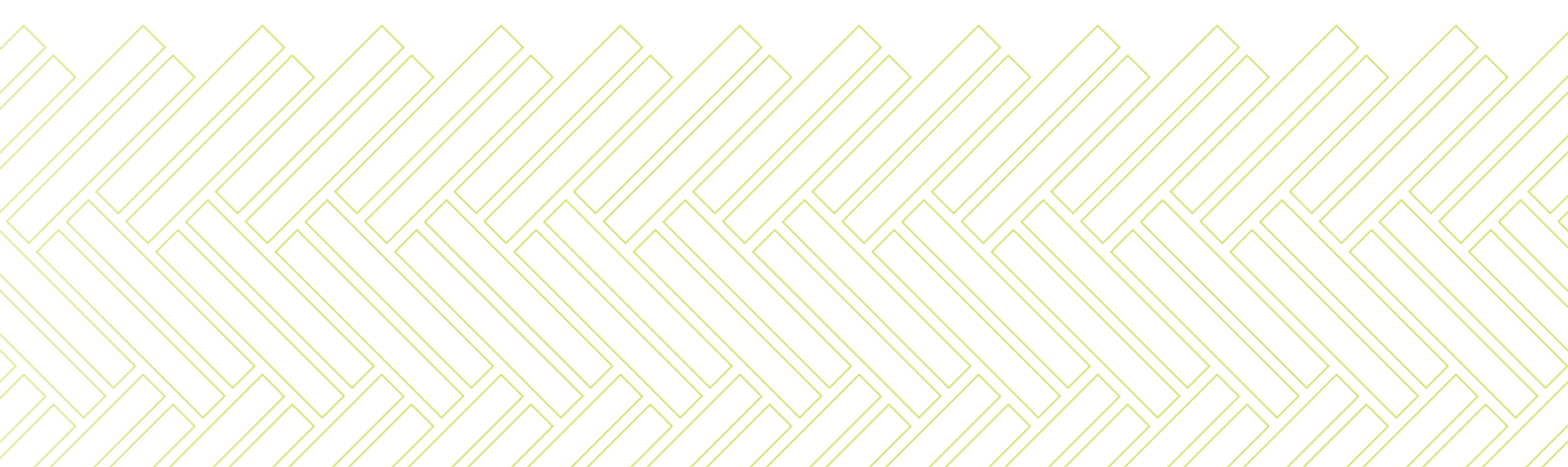
A key focus for the Board during 2023/24 was ensuring WorkSafe could manage within its budget. A restructuring exercise during the year resulted in a more streamlined workforce, with a 21% reduction in personnel from the previous year. Savings were also made through pausing marketing campaigns, holding staff vacancies and reducing travel. These efforts have meant WorkSafe was able to finish the year with a small surplus.

To focus on core activities, WorkSafe is also in the process of transitioning away from funding received from the Accident Compensation Corporation (ACC).

Three new Board members were appointed in June 2024 and a permanent Chief Executive is due to start in November 2024, marking a fresh start for the organisation.

WorkSafe delivered a number of significant work programmes during 2023/24. Particular areas of focus during the year included addressing risks in the engineered stone industry and working with iwi and the forestry industry in Te Tairāwhiti to establish Te Kawa a Tāne, a health and safety leadership alliance leading health and safety improvements in forestry. Other key work programmes included the Whakaari | White Island trial and supporting the recovery from Cyclone Gabrielle.

As well as reporting against the targets in WorkSafe’s *Statement of performance expectations 2023/24*, this annual report will be the final report against WorkSafe’s *Statement of intent 2021/22–2024/25*. A new statement of intent is in place for 2024/25–2027/28.



RĀRANGI TAKE CONTENTS

Mō Mahi Haumarū About WorkSafe	4
Ka tika ā muri! Ka tika ā mua! Year in review	12
Te hanga i te whare tukutuku Contributing to the health and safety at work system	14
Te Tiriti o Waitangi Treaty of Waitangi	35
Ngā wahanga aronga Focus areas	37
Tane matatū! Tane mataora! Governance and organisational health	43
Tauākī o te mahi Statement of performance	57
Tauākī pūtea Financial statements	63
Ētahi atu take Other matters to report	93





This annual report is submitted by WorkSafe in accordance with the Crown Entities Act 2004.

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

We use te reo Māori throughout this document to acknowledge Māori as tangata whenua and te reo Māori as an official language of Aotearoa. WorkSafe is on a journey to build our capacity in te ao Māori and tikanga Māori capability and to use more te reo Māori.

We have translated key headings, quotes and words. Our approach is to put te reo Māori and English headings and quotes side by side. Where we have translated a key word, we will use te reo Māori and translate the word into English the first time we use it in each section. We will then use te reo Māori. This is part of our work to make te reo Māori part of everyday life at work at WorkSafe.

Hei whakarāpopoto
WorkSafe at a glance

**WorkSafe is
New Zealand's
primary work health
and safety regulator**

603

People working
across Aotearoa

18

Offices
across Aotearoa

**We have four
business groups**



Operations



Strategy and Insights



Equity, Partnerships and
Intervention Design



Corporate Services

WorkSafe has

5

Executive members who
are responsible for running
day-to-day WorkSafe business

8

Board members who bring
a wide range of skills and
experience to their role

2

Board sub-committees
to support the Board



GOVERNMENT

\$132.47m

Mostly through the Worker Safety Levy, supplemented by the Major Hazard Facilities Levy and the Energy Safety Levy



ACC

\$9.46m

Contracted funding provided by ACC to deliver harm prevention interventions and activity



OTHER

\$3.18m

Incorporates fees, safety cases, interest and other such as legal court awards



THIRD PARTY

\$0.15m

Rent from sub-lease of office space

We have four funding sources



Engage, guide and inform



Permit and authorise



Enforce, investigate, prosecute and hold to account

The foundation for WorkSafe's role comes from the Health and Safety at Work Act 2015. WorkSafe also has responsibilities under the:

- Gas Act 1992
- Electricity Act 1992

Our regulatory activities

Mō Mahi Haumaru

About WorkSafe

Purpose

WorkSafe was established under the WorkSafe New Zealand Act 2013. Its main objective is to **'promote and contribute to a balanced framework for securing the health and safety of workers and workplaces'**.

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. It recognises that all work will involve some risk and there is a balance to be struck on how those risks are best managed.

WorkSafe's statutory functions are listed in Appendix 1.

The WorkSafe New Zealand Act sets WorkSafe's additional role: 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 a Crown agent, monitored by the Ministry of Business, Innovation and Employment (MBIE) on behalf of the Minister for Workplace Relations and Safety.

Role

WorkSafe's main role is to **influence businesses and workers** to meet their responsibilities to ensure work is healthy and safe. WorkSafe delivers on its role through engagement, enforcement and permitting. Some work is more dangerous, and some workers are at greater risk for harm. Guided by evidence and insights about the risks that can lead to three types of harm (acute, chronic and catastrophic), WorkSafe focuses on where it can make the biggest difference and contribute to equitable outcomes. WorkSafe measures the effectiveness of its influencing role to ensure it is making a difference.

WorkSafe provides advice and guidance to support businesses and workers to stay healthy and safe at work. WorkSafe is also responsible for a range of authorisation regimes that help keep kaimahi healthy and safe at work and protect public safety. WorkSafe also assesses workplaces to monitor compliance with the law.

Workplace assessments

An assessment is a targeted and planned examination of a sample of a workplace or work activity to assess the effectiveness of health and safety management.

The assessment seeks to determine how effective the workplace systems and processes are in eliminating or minimising health and safety risks that can occur from the work activities being carried out.

During an assessment, an inspector will ensure duty holders are meeting their obligations under the legislation and seek to understand how well duty holders are identifying and managing risks.

WorkSafe undertook 12,159 assessments in 2023/24, both planned and in response to notifications it received.

Investigations

WorkSafe plays an essential role in ensuring that employers and businesses who do not meet their obligations 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 kaimahi are at risk or have been harmed at work, WorkSafe considers investigating and takes enforcement action when needed. WorkSafe initiated 141 health and safety investigations in 2023/24 and 69 prosecutions were completed. WorkSafe uses a range of regulatory tools available under HSWA, including Improvement Notices and enforceable undertakings.

Improvement Notices

A health and safety inspector may issue a notice requiring changes to be made within a certain time period to improve a risky situation. WorkSafe issued 5,097 Improvement Notices in 2023/24.

Enforceable undertakings

An enforceable undertaking (EU) is an agreement between WorkSafe and a duty holder following a breach (including an alleged breach) of HSWA. Once in place, it's legally binding. It is generally used as an alternative to prosecution.

WorkSafe accepted eight EUs in 2023/24, a notable increase from two the previous financial year. This growth resulted from proactive stakeholder engagement aimed at overcoming barriers in the EU application process. WorkSafe has also strengthened its feedback practices for EU applicants, providing detailed and targeted guidance to improve engagement with duty holders. As a result of these efforts, over the past year, duty holders have committed more than \$3.4 million to improving health and safety outcomes in their workplaces, industries and communities through EUs. WorkSafe also shared its EU experiences with Australian and New Zealand health and safety colleagues, building understanding of this approach.

46%

of assessments resulted
in notices being issued

Working with others

Workplace health and safety is everyone's responsibility. Safer, healthier work benefits not just workers but also their whānau and communities. WorkSafe's main focus is to influence businesses and other organisations to protect the health and safety of people in the workplace. WorkSafe engages with workers, iwi organisations, unions, employers, businesses and industry and sector bodies to achieve collective goals for worker health and safety.

WorkSafe works closely with:

- other government agencies in the health and safety system, including MBIE, ACC, Maritime New Zealand, New Zealand Transport Agency Waka Kotahi and the Civil Aviation Authority of New Zealand (CAA)
- international regulators, including through the Heads of Workplace Safety Authorities Australia and New Zealand and associated working groups, for shared learning, research activities, peer review and resources
- Te Kāhu Mātai, a partners' council of iwi, business and union partners who advise the WorkSafe Board and represent iwi and social partners at a governance level
- iwi and Māori organisations to enable greater reach into Māori communities and sectors with a high proportion of Māori workers
- unions, including the New Zealand Council of Trade Unions, to support worker engagement in health and safety
- employer organisations, including BusinessNZ, Business Leaders' Health and Safety Forum and the Employers and Manufacturers Association, to support businesses to fulfil their health and safety responsibilities
- Standards New Zealand to contribute to the update of Australia/New Zealand standards
- professional organisations such as the Health and Safety Association of New Zealand (HASANZ) to share information and consult on new guidance development
- industry health and safety groups such as Safer Farms, Construction Health and Safety New Zealand, Forest Industry Safety Council and ShopCare to share information and resources
- other sector bodies such as the Forest Industry Contractors Association to promote health and safety improvement
- education providers to positively influence the standard and content of educational offerings
- the Puataunofu Strategic Leadership Group - an advisory panel comprising representatives from Pacific communities, other agencies, and industry enabling greater reach into Pacific organisations.

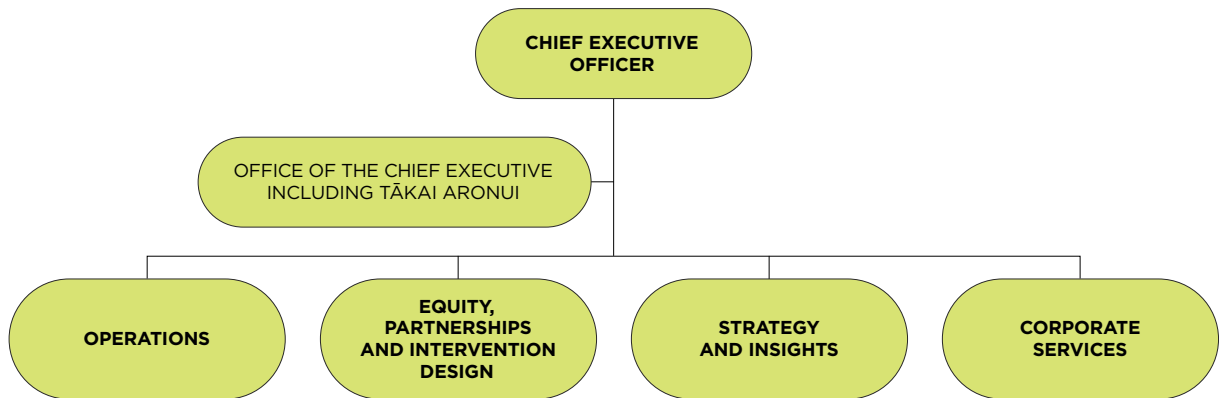


Organisational structure (from 1 February 2024)

WorkSafe is led and managed by our Executive Leadership Team (ELT), including our Chief Executive, Deputy Chief Executives and Tākai Aronui (Chief Advisor). Together, they bring extensive leadership, management and technical experience to their roles.

The Chief Executive is accountable to the WorkSafe Board and reports to the Board Chair.

WorkSafe kaimahi work in 18 locations across the motu. Kaimahi are organised into four teams, led by Deputy Chief Executives. The largest is the Operations group, which focuses on frontline services:



- Operations provides frontline delivery, including inspecting workplaces, developing guidance products, specialist interventions, energy safety and managing hazards, technical specialist advice and delivering the permit and authorisations functions.
- Equity, Partnerships and Intervention Design designs culturally responsive programmes and interventions that aim to reduce workplace harm by partnering with others to address key risks and issues aligned to WorkSafe’s strategic priorities.
- Strategy and Insights leads implementation of WorkSafe strategy, regulatory frameworks and legislative mechanisms (such as regulations, safe work instruments, exemptions and standards) and provides operational policy to support sound regulatory decisions.
- Corporate Services provides core corporate and enabling functions, including people and culture, legal, safety, property, Ministerial servicing, performance reporting, finance, risk and compliance, and digital information services, to provide a consistent and connected service to the rest of the organisation.
- The Office of the Chief Executive supports and advises the Chief Executive and supports the Board.



Strategic directions and intentions in 2023/24

The diagram below sets out WorkSafe’s strategic direction and intentions that applied during the reporting period. Outcome and impact measures were set out in WorkSafe’s *Statement of intent 2021/22–2024/25*. Activity measures were set out in WorkSafe’s *Statement of performance expectations 2023/24*.

Health and safety at work strategy vision

Work is healthy and safe for everyone in New Zealand

Our vision

Ka haere ngā tāngata katoa ki te mahi, ka hoki hauora, haumarū mai ki te kāinga
Everyone who goes to work comes home healthy and safe

Our outcomes

MAHI HAUORA HEALTHY WORK

Work is healthy for workers and those affected by work

MAHI HAUMARU SAFE WORK

Work is safe for workers and those affected by work

MANA ŌRITE EQUITABLE OUTCOMES

Work is healthy and safe for all in Aotearoa

The impacts we want our mahi to have



Health and safety is integrated into work design, set-up and practice



A capable workforce drives sustained health and safety improvement



Workers are partners in the health and safety at work system



The health and safety at work system works with and for Māori, Pacific Peoples and all workers



Knowledge and insights inform practice



Work-related risks are identified, and eliminated or controlled

Our core activities



Lead, engage and influence



Educate, guide, inform and learn



Build capability and worker participation



Innovate, design, implement and evaluate



Authorise, oversee, assess and audit



Investigate, enforce and hold to account

Our values

WHAKAKOTAHI

We are united in a strong purpose

TIAKINA MAI

We are entrusted with a duty of care

KŌRERO MAI

We engage meaningfully

Regulatory activity over 2023/24

ENGAGEMENT AND PERMITTING ACTIVITY

- Received 10,039 notifications of health and safety issues
- Reviewed 65 principal hazard management plans
- Reviewed 36 mine plans
- Audited 394 products
- Reviewed 57 well operation and well workover notifications for petroleum operations
- Completed 163 certification audits
- Undertook 12,159 assessments, both planned and in response to notifications
- Issued 5 high-risk activity notifications
- Processed 130 major hazard incident notifications
- Audited 178 product suppliers
- Reviewed 100 details of works notifications for geothermal operations
- Completed 80 installation audits
- Administered 15 authorisation regimes
- Issued 537 controlled substance licences
- Issued 141 certificates of competence for mining, quarrying and tunnelling operations
- Granted or renewed 325 certificates of competence for occupational divers
- Granted or renewed 117 licences for asbestos removal operators and assessors
- Processed 158 supervisor nominations separately to applications for a new/to renew a removal licence
- Completed 3 safe work instruments
- Registered or renewed 168 adventure activity operators
- Registered or renewed 165 amusement devices
- Granted or renewed 25 authorisations to compliance certifiers
- Approved 41 hazardous substances controls applications
- Accepted and decided 3 petroleum safety cases
- Accepted 5 major hazard facilities safety cases
- Received 8 applications for exemptions

ENFORCEMENT ACTIVITY

- Commenced 141 health and safety investigations
- Issued 1,336 sustained compliance letters
- Issued 2,307 directive letters
- Issued 5,097 Improvement Notices
- Issued 19 energy safety warnings
- Issued 8 HSWA Infringement Notices
- Issued 1,075 HSWA verbal directions
- Undertook 376 gas and electricity investigations
- Issued 942 Prohibition Notices
- Issued 134 Non-disturbance Notices
- Carried out 37 file reviews recommending prosecution
- Disposed 69 prosecutions

Enforceable undertaking by WorkSafe (s123 of HSWA): Accepted 8 and discharged/completed 4

Enforceable undertaking by Court (s156 of HSWA): Ordered 1 and discharged/completed 0

Coronial activity

Under s200 of HSWA, WorkSafe provided 31 investigation reports to the Coroner

Under the Coroners Act 2006, WorkSafe:

- confirmed 174 notifications with the Coroner
- satisfied 573 requests for information or directions for comment under s118 and s120 of the Coroners Act or requests for comment on provisional findings from the Coroner
- managed receipt of 49 Coroner's findings (4 with recommendations)

Looking ahead 2024/25: WorkSafe strategy

While this annual report covers reporting against the outcomes set out in WorkSafe’s *Statement of intent 2021/22–2024/25*, next year’s report will be against the new *Statement of intent 2024/25–2027/28*. WorkSafe’s new strategy is outlined below.

1

WHAT IS NEW ZEALAND’S HEALTH AND SAFETY AT WORK REGULATORY SYSTEM?
TE ARONGA MATUA

It is a system of rules created by law that requires businesses*, with support and involvement from workers, to ensure work is healthy and safe.

2




WHAT IS OUR ROLE?
KAWA

We are the primary regulator, and our main role is to influence businesses and workers to meet responsibilities to ensure work is healthy and safe.

3

HOW DO WE DELIVER OUR ROLE?
TIKANGA

We influence in three key ways:

 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.
---	--	--

4

WHERE DO WE FOCUS OUR EFFORT?
KAUPAPA

Some work is more dangerous, and some workers are at greater risk of harm. We focus our effort on where it will make the biggest difference and contribute to equitable outcomes. We are guided by evidence and insights about the risks that can lead to three types of harm:

<p style="background-color: #c8e6c9; border-radius: 10px; padding: 2px 10px; margin-bottom: 5px;">ACUTE</p> Serious injury, illness, or death, that arises from a single event.	<p style="background-color: #c8e6c9; border-radius: 10px; padding: 2px 10px; margin-bottom: 5px;">CHRONIC</p> Serious injury, illness, or death, that is caused over time.	<p style="background-color: #c8e6c9; border-radius: 10px; padding: 2px 10px; margin-bottom: 5px;">CATASTROPHIC</p> Serious injury, illness, or death, affecting multiple people – usually from a single event.
--	---	---

5

HOW DO WE KNOW WE ARE MAKING A DIFFERENCE?
MĀTAURANGA

By measuring the effectiveness of our influencing role in ensuring work is healthy and safe.

* 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.

10

A clear and simple strategy is critical for WorkSafe's purpose, connection and direction of mahi. During 2023/24, WorkSafe refreshed its strategy and published it on the WorkSafe website.

The strategy outlines how WorkSafe will deliver its main role to influence businesses with support and involvement from workers so they can meet their responsibilities and ensure work is healthy and safe. The refresh of the strategy addresses a key recommendation from the Strategic Baseline Review and is critical to WorkSafe's purpose and direction of mahi.

The strategy defines the wider health and safety at work system (Te Aronga Matua) and reflects WorkSafe's role in the system (Kawa), how it will undertake that role (Tikanga), where it will focus its effort (Kaupapa) and how it will measure the impact (Mātauranga).

The strategy outlines how WorkSafe will deliver its role by influencing in three ways: engaging, enforcing and permitting.

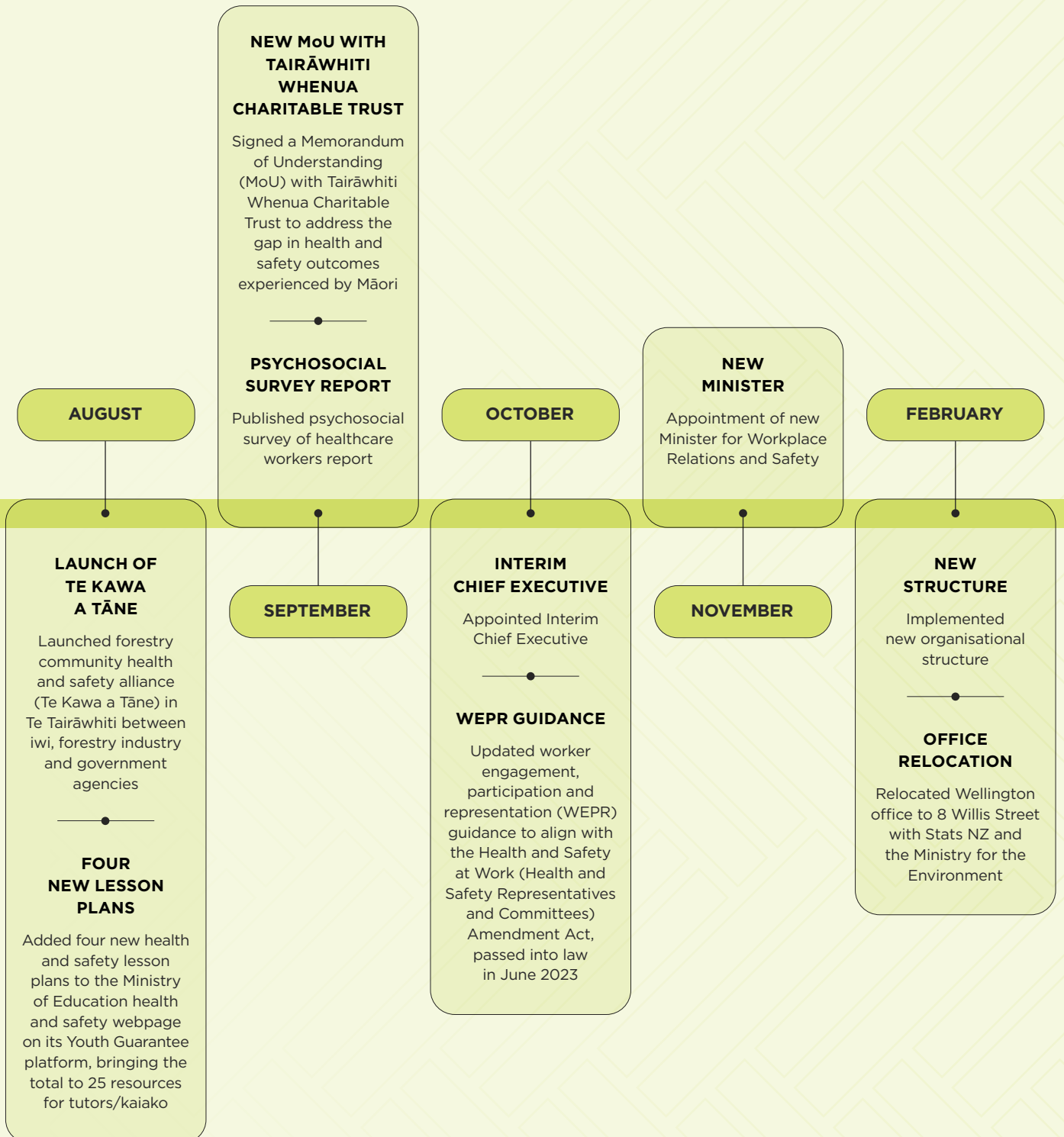
Guided by evidence and insights about the risks that can lead to the three types of harm - acute, chronic and catastrophic - WorkSafe will focus its effort on where the most serious harm is occurring to make the biggest difference and contribute to equitable outcomes.

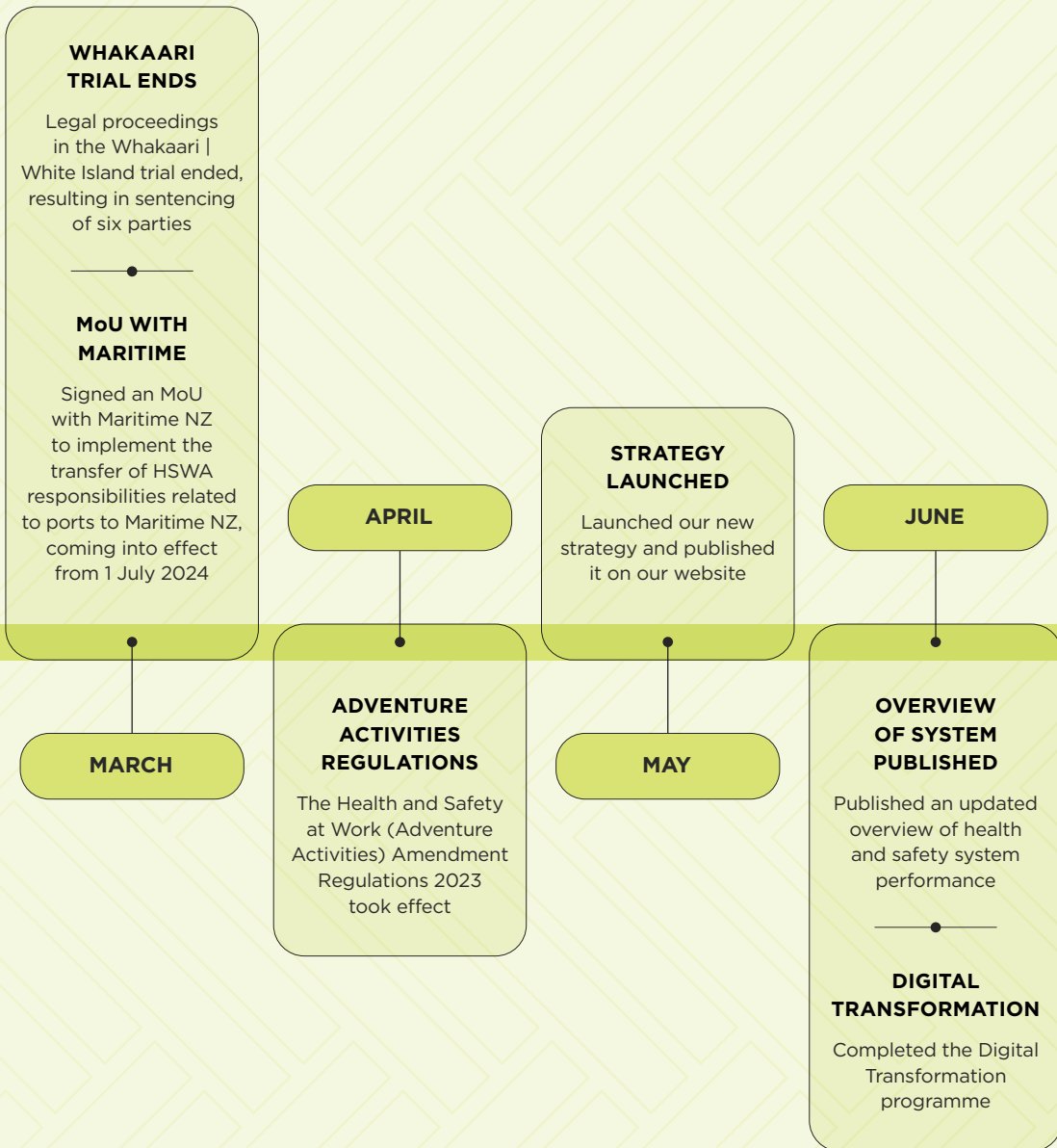
To reflect the refreshed strategy, WorkSafe developed a new statement of intent. This is accompanied by a performance measurement framework that includes metrics to measure the effectiveness of WorkSafe's influencing role in ensuring work is healthy and safe.

SageBush recently assessed WorkSafe's progress on implementing the strategic baseline review recommendations. SageBush recognised WorkSafe's progress in addressing the recommendations and identified areas where more work is needed. WorkSafe will address remaining key recommendations in 2024/25.

Ka tika ā muri! Ka tika ā mua!

Year in review







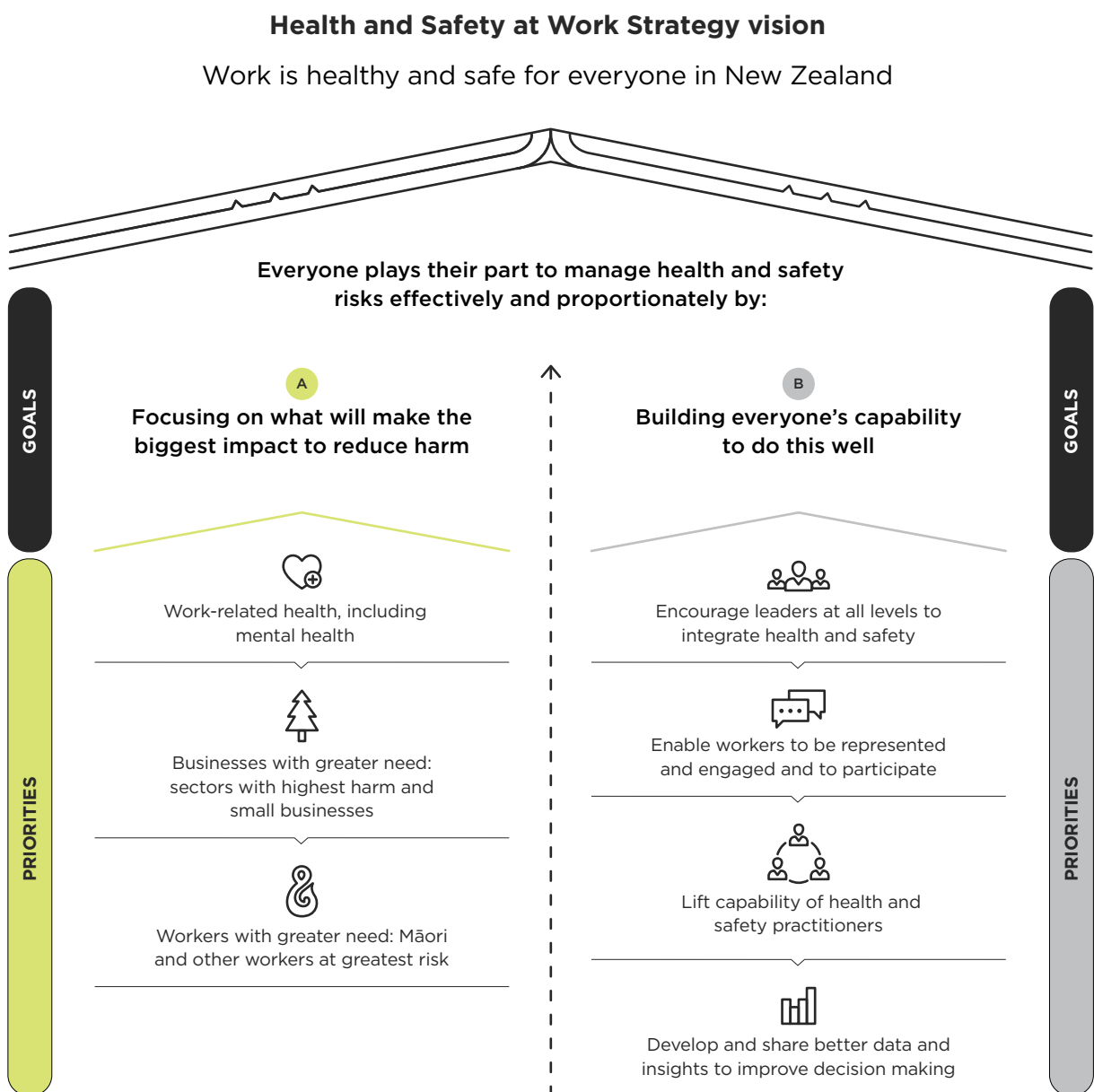
Te hanga i te
whare tukutuku
Contributing to the health
and safety at work system

This section covers:

- WorkSafe’s contribution to the sector-wide Health and Safety at Work Strategy
- the outcomes and impacts WorkSafe sought to achieve, as set out in its *Statement of intent 2021/22-2024/25*
- the activities it undertook to achieve those impacts and outcomes, as set out in its *Statement of performance expectations 2023/24*.

Health and Safety at Work Strategy

WorkSafe is a key contributor to the *Health and Safety at Work Strategy 2018-2028*, working alongside MBIE, ACC, Maritime New Zealand and CAA. The vision for this strategy is: ‘Work is healthy and safe for everyone in New Zealand’. The goals and priorities are set below.





The activities WorkSafe undertook during 2023/24 to contribute to the Health and Safety at Work Strategy (HSWS) are set out in the following sections of this report:

HSWS PRIORITY	LOCATION OF INFORMATION IN THIS REPORT
Work-related health, including mental health	<i>Putanga tahi: Mahi Hauora Outcome 1: Healthy work (page 19) and Priority sectors (page 23)</i>
Businesses with greater need: sectors with highest harm and small businesses	<i>Targeting carcinogens and airborne risks (page 19) and Putanga toru: Mana ōrite Outcome 3: Equitable outcomes (page 27)</i>
Workers with greater need: Māori and other workers at greatest risk	<i>Putanga toru: Mana ōrite Outcome 3: Equitable outcomes (page 27)</i>
Encourage leaders at all levels to integrate health and safety	<i>Working with others (page 6) and Promote good work design (page 39)</i>
Enable workers to be represented and engaged and to participate	<i>Support the worker voice (page 39)</i>
Lift capability of health and safety practitioners	<i>Lifting capability of health and safety practitioners (page 17)</i>
Develop and share better data and insights to improve decision making	<i>Impact measure 5.2 (page 33)</i>

Lifting capability of health and safety practitioners

WorkSafe supported HASANZ and the New Zealand Occupational Hygiene Society (NZOHS) to increase the capacity and capability of the occupational hygiene professional workforce. These professionals measure harmful exposures and advise industry on the effectiveness of their controls. Over the course of the six-year project, there has been a 100% increase in professional workforce membership of NZOHS (from 80 in December 2017 to 161 in May 2024) and a marked increase in the capability of professionals as evidenced through their attendance at courses at all levels delivered in New Zealand and progression to higher levels of professional proficiency within NZOHS. The project ran from 2018–2024.

WorkSafe has provided funding to HASANZ since 2018.

In 2023/24, HASANZ:

- maintained and promoted its website and register of health and safety professionals (providing a key channel for businesses to connect with professionals)
- conducted a comprehensive review of the register’s purpose and use, and consulted with key stakeholders including WorkSafe
- supported the growth of health and safety professionals in New Zealand through its scholarships programme
- provided leadership and advocacy for its various member organisations
- supported development of professional affairs/board professional membership processes
- worked with the Human Factors and Ergonomics Society of New Zealand to establish postgraduate education programmes (levels 3–5)
- developed safety container specialist education training modules for managing hazardous substances (for delivery in 2024/25).



WorkSafe outcomes and impacts from the *Statement of intent 2021/22-2024/25*

This section reports against the three outcomes set out in *WorkSafe's Statement of intent 2021/22-2024/25*: healthy work, safe work and equitable outcomes. These measures demonstrate WorkSafe's contribution to the health and safety system. Outcome measures that were reported in *WorkSafe's Annual report 2023/24* can be found in Appendix 4. Those measures use data from surveys that are not conducted every year.

From 2024/25, reporting will be against the new *Statement of intent 2024/25-2027/28*.

OUTCOMES

MAHI HAUORA HEALTHY WORK

Work is healthy for workers and those affected by work

MAHI HAUMARU SAFE WORK

Work is safe for workers and those affected by work

MANA ŌRITE EQUITABLE OUTCOMES

Work is healthy and safe for all in Aotearoa



OUTCOME 1

Putanga tahi: Mahi hauora

Healthy work

WorkSafe continued to improve its understanding of work-related health risks and harms, including where it can focus efforts to make the biggest difference by:

- building work-related health capacity and capability in WorkSafe and the wider system
- using a range of interventions to support businesses and organisations to address work-related health risks and to promote good work design
- working with and through others across the wider system to raise the profile and priority of work-related health.

Work-related health risks are always considered as a core component of the workplace assessments undertaken by WorkSafe.

KEY ACHIEVEMENTS 2023/24

Targeting carcinogens and airborne risks

Over the year, WorkSafe continued to focus on addressing exposure to carcinogens and airborne risks, with particular emphasis on exposure to respirable crystalline silica in the engineered stone industry.

WorkSafe took firmer action with the 157 identified engineered stone businesses to reduce the risk of accelerated silicosis in workers fabricating the stone – see *Engineered stone* (page 38).

WorkSafe also:

- updated and reissued the safety alert on accelerated silicosis in the engineered stone industry, translated it into multiple languages, and sent it to all engineered stone businesses to remind them of the risks
- engaged with industry groups, including the New Zealand Engineered Stone Advisory Group on its voluntary industry accreditation scheme for engineered stone fabricators
- worked with ACC and, for part of the year, the Ministry of Health as part of the joint agency work to maintain the Accelerated Silicosis Assessment Pathway, which checks whether an engineered stone worker has silica-related disease.
- halved the workplace exposure standard for respirable crystalline silica from 0.05 to 0.025mg/m³
- supported MBIE with its advice to the Minister on options for the engineered stone industry.

WorkSafe also worked to influence improved risk management of carcinogens and airborne risks across industries. Over the year, WorkSafe inspectors targeted workplace assessments to key airborne risks, including silica dust, wood dust, welding fumes and asbestos.

WorkSafe revised workplace exposure standards for several airborne risks and engaged with the relevant industries and stakeholders on exposure risk assessment and management. This included engagement in relation to fumigation (phosphine), baking (flour dust), wood processing (wood dust) and isocyanates.



Cancers account for

16%

and respiratory disease

15%

of work-related harm

WorkSafe ran an Asbestos Awareness week with promotions and engagements in November 2023. WorkSafe also developed the National Asbestos Liaison Protocol in partnership with Te Whatu Ora and Fire and Emergency New Zealand (FENZ).

Next steps: Asbestos-related activities and the review of workplace exposure standards will continue in 2024/25. WorkSafe will also continue its focus on the engineered stone industry revisiting businesses during the year to ensure they continue to manage the risks of respirable crystalline silica exposure effectively. WorkSafe will also support MBIE with advice to the Minister on regulatory options for the industry, continue to engage with industry groups and actively contribute to the joint agency response to accelerated silicosis.

Kaimahi Hauora inspectors

Specialist Kaimahi Hauora inspectors enabled a wider range of more complex health risks to be addressed, including those relating to carcinogens and airborne risks. The Kaimahi Hauora approach involves direct engagement with senior leaders with large companies and a focus on officer duties.

Addressing musculoskeletal risks

WorkSafe delivered six musculoskeletal risk assessment workshops to train participants in the use of new to New Zealand manual handling screening and risk assessment tools. A total of 203 work health and safety health specialists attended, including occupational health nurses, occupational health physiotherapists, vocational occupational therapists, moving and handling specialists within healthcare, and ergonomists. Participants provide services mostly to businesses in the high-risk sectors of manufacturing, construction, forestry and agriculture and to healthcare. Their feedback was that workshop content was relevant and well delivered.

WorkSafe worked with international regulators and work health and safety professional groups to produce contemporary musculoskeletal health risk guidance that is consistent with other international bodies and current science. Web content has also been updated. Māori models of health, including Te Whare Tapa Whā, are also being incorporated into musculoskeletal health risk guidance. The suite of new and updated resources continues to be developed to suit multiple stakeholders' needs.

The Heads of Workplace Safety Authorities Australia and New Zealand (which includes WorkSafe) published the 'How to lift' training position statement to clarify expectations for musculoskeletal risk management in businesses. WorkSafe also developed resources for inspectors to use for musculoskeletal health risk assessment and enforcement.

Following the January 2024 publication of a research report reviewing international hazardous manual task risk assessment tools, WorkSafe advised professionals and businesses of the suite of international musculoskeletal risk screening and assessment tools that are suitable for New Zealand use.



Musculoskeletal harm accounts for

27%

of work-related harm

Mental health

WorkSafe has published results from an in-depth psychosocial survey in the healthcare sector and results from a large multi-year study of work-related suicide in New Zealand. The suicide report is at the forefront of international practice and has attracted attention from health and safety researchers and regulators in Australia and the United States. WorkSafe has also shared the results of the Healthy Work project, He Hauora Te Taonga, focused on reducing work-related psychosocial risks in small and medium-sized enterprises.

Following on from the national Psychosocial Survey, WorkSafe completed in-depth surveys within the healthcare and retail sectors and with emergency service workers. All these sectors experience high exposure to psychosocial risks, including offensive behaviours (such as bullying and violence) and high psychological/health harm. We continue to use this data to generate insights that will help sectors manage risks and hazards more effectively.

New musculoskeletal guidance and risk management tools identify psychosocial risk factors as contributing to injury risk, with the need for associated controls.

WorkSafe received 300 health and safety concerns relating to mental health through 2023/24. These notifications require substantial time to assess and form reasonable belief of health and safety failings where appropriate. WorkSafe takes a selective approach to accepting notifications in order to make best use of specialist resources.

Psychosocial hazard/risk assessment and elimination remains poorly understood by many businesses. Foundational guidance is being developed following a round of public consultation at the end of 2023. Additional resources have been published on the WorkSafe website to assist businesses to understand their obligations and how to meet them.

Web analytics show that WorkSafe's new mentally healthy work webpages are consistently amongst the most viewed on the website. These resources now include pages on starting the mentally healthy work journey, covering the key steps to developing mentally safe work. During the year the Kaimahi Hauora team of specialist health inspectors responded to 274 concerns raised through the mentally healthy work pathway.

WorkSafe continues to develop high-quality assessment tools and resources to assist inspectors in their work. This includes dedicated resources on the internal cross-speciality Health Assessment Resource Portal (HARP).

TRACKING OUTCOMES

To measure progress towards the outcome of healthy work, WorkSafe tracks:

- self-reported experience of work-related ill health
- worker exposure to carcinogens
- worker experience of the psychosocial working environment.

These measures are captured through population-based surveys conducted at appropriate intervals. No new updates are available for 2023/24. See Appendix 4 for previous results.



Mental ill health accounts for

17%

of work-related harm

OUTCOME 2

Putanga rua: Mahi haumarū

Safe work

WorkSafe continued to develop its understanding of work-related risks and harms by:

- building specialist capability to intervene and improve health and safety outcomes
- driving effective interventions that promote good work design and prevent injuries and fatalities
- continuing to focus on high-risk sectors and industries and high-risk work
- maintaining oversight of activities where WorkSafe has a regulatory stewardship role.

KEY ACHIEVEMENTS 2023/24

Adventure activities

WorkSafe initiated proactive compliance monitoring of adventure activity operators, conducting 131 assessments. This included working on specific authorisation compliance issues and imposing licensing sanctions as necessary.

Adventure activities amendment regulations came into effect in April 2024 and have been successfully implemented. Further work to implement the changes will include developing natural hazards guidance. Implementing the amended regulations was accompanied by updates to the New Zealand Adventure Activities Certification Scheme and Safety Audit Standard and the creation of new application processes and methods for applicants. Internal documented procedures for registration applications were also reviewed and updated and will create the standard for a quality assurance process currently being developed.

The Adventure Activity Operators Register has been put into WorkSafe's new digital platform, Atlas, improving organisation access to operator information and providing the ability for automatic updates to public registers.

Workers at high risk of harm




The Puataunoko Come Home Safely programme was delivered to 1,331 workers in 18 businesses, with three-quarters of presentations delivered in manufacturing businesses with a Pacific workforce. Over 60% of presentations were delivered in the Auckland region where there is a high population of Pacific Peoples. With the programme's positive track record, we are also approached by businesses that may not necessarily have a majority of Pacific workers but recognise its value in improving health and safety understanding across their workforce. WorkSafe also partnered with Pacific non-governmental organisations to engage with Pacific students on health and safety, many of whom will be transitioning from part-time to full-time work. Events included ASB Polyfest, reaching up to 800 students, and the Ministry of Social Development Careers Expo for South Auckland high schools, directly engaging 500 students.

For kaimahi Māori, please refer to *Putanga toru: Mana ōrite* / Outcome 3: *Equitable outcomes* (page 27).

SafePlus

SafePlus is a voluntary health and safety performance and improvement toolkit for businesses that defines what good health and safety looks like. During the year, WorkSafe marketed SafePlus Assessor and general SafePlus training micro-credentials. Both courses reached their maximum enrolment capacities for the year. WorkSafe funded the training development and learner costs.

Priority sectors

 <p>Agriculture</p>	<p>The Ride the Sky agricultural drones pilot seeks to assess whether using aerial drones for stock management and land surveyance can reduce farmers' quad bike usage, supporting reduced fatigue and harm through improved work organisation and task design. Of the 15 farms participating in the pilot, nine farms have now entered their second year of the pilot and have completed their drone training with six further farms to follow in 2024/25. The pilot is being evaluated and is scheduled for completion in 2025/26. The multi-year evaluation examines changes in hazard exposures before and after drone implementation in selected agricultural businesses. The goal is to test whether drones can reduce hazard exposure and consequently lower harm experienced by workers.</p>
 <p>Manufacturing</p>	<p>With ACC, WorkSafe has developed a dashboard with detailed data on harm in manufacturing to support conversations within the sector about where harm occurs and highlight the associated risks and mitigations. Responsibility for ongoing management of the dashboard is passing to the Employers and Manufacturers Association as it is best placed to work with sector businesses to make changes in response to the data.</p>
 <p>Construction</p>	<p>WorkSafe continued to collaborate with Kāinga Ora - Homes and Communities on shared goals, including sharing information and guidance as well as trialling a train the trainer approach to build capability within Kāinga Ora to deliver the Puataunofu Come Home Safely programme to its site staff and contractors.</p> <p>The Thriving Infrastructure project was successfully delivered in collaboration with the Construction Sector Accord. This resulted in the establishment of a community of infrastructure stakeholders working together to test out new ways of working that could result in better health and safety outcomes. WorkSafe and the Construction Sector Accord initiated a project to drive large-scale mission-oriented innovation and change to ensure everyone in the sector thrives.</p>
 <p>Forestry</p>	<p>WorkSafe supported the Forest Industry Safety Council to deliver programmes across the forestry sector, including contractor and worker certification schemes, health and safety leadership workshops and the development of good practice guidance. The certification schemes have increased the standard of health and safety management across the sector, with many forest management companies now using this as a requirement for tendering processes. The leadership workshops have increased the level of understanding of risk management processes across frontline operational leaders. Good practice guidelines have been developed to set a minimum standard for engaging contract tree fallers and guarding and safe access systems for forestry mobile plant.</p>

Safe work instruments

WorkSafe completed three new safe work instruments (two for hazardous substances and one for mining and quarrying), which set clear standards for certain higher-risk work and equipment. We also published four consolidated safe work instruments. These bring a safe work instrument and its amendments together into a single document, fulfilling WorkSafe's responsibility to make secondary legislation clearer and more accessible.

Workplace assessments

Workplace assessments are a key way WorkSafe influences the goal of safe work. Falls from height, mobile plant and vehicles, and safe use of machinery are the most common focus areas for workplace assessments and where the largest proportion of enforcement activity is targeted.

TRACKING OUTCOMES

To measure progress towards the outcome of safe work, WorkSafe tracked:

- rates of work-related injuries
- harm to the public from energy sources.

Data for outcome indicators 2.1 and 3.0 is sourced from Stats NZ, which releases this information at the end of each year. There is typically a 12- to 18-month delay in the data reported for the most recent injury year due to several factors, including the time needed for incident notification and claim lodgement, the transfer of information from ACC and the Ministry of Health to Stats NZ and the finalisation of WorkSafe's annual report.

OUTCOME INDICATOR 2.1 FEWER PEOPLE ARE INJURED BECAUSE OF THEIR WORK

WHAT WE MEASURE

2.1a Fatal work-related acute injuries per 100,000 full-time equivalent workers (FTEs)

2.1b Serious non-fatal work-related acute injuries per 100,000 FTEs

2.1c Injuries with more than a week away from work per 100,000 FTEs

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE				
2.1a Fatal work-related acute injuries (age-standardised) reduce over time	2008-10 3.3*	2017-19 2.4 ^R	2018-20 2.3 ^R	2019-21 2.3 ^R	2020-22 1.9 ^P	DoT ⁺ ✓
2.1b Serious non-fatal work-related acute injuries (age-standardised) reduce over time	2008-10 19.1	2019 18.6 ^R	2020 17.0 ^R	2021 14.9 ^R	2022 15.2 ^P	DoT ⁺ ✓
2.1c Injury claims with more than a week away from work (not age-standardised) reduce over time	2009-11 1,130	2019 1,370 ^R	2020 1,310 ^R	2021 1,420 ^R	2022 1,360 ^P	DoT ⁺ ✗

⁺ Direction of travel or trend ✓ Heading in the right direction ✗ Heading in the opposite direction

^R Revised since last reported ^P Provisional

* Excludes fatalities from the Pike River Mine explosion in 2010



FIGURE 1: Acute fatalities 2002-2022

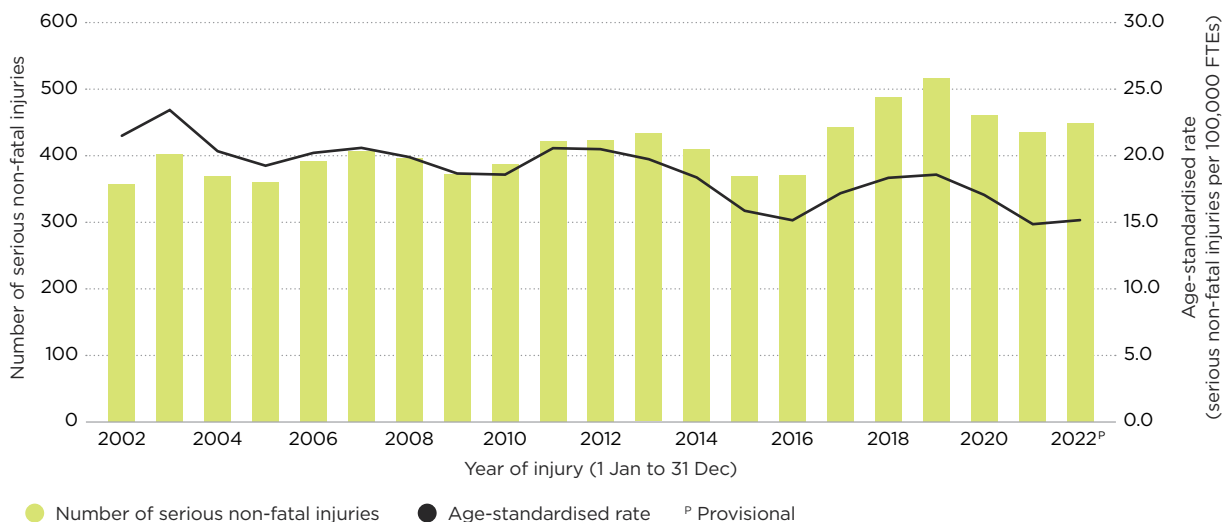


FIGURE 2: Serious non-fatal injuries 2002-2022

Commentary

There are long-term downward trends in rates of work-related acute fatalities and serious non-fatal injuries in New Zealand (see Figures 1 and 2). The most recent results are consistent with these trends. Changes from the last reporting period are not statistically significant. The last three years include the COVID-affected years of 2020 and 2021, so additional caution is needed when interpreting results from these years.

The rate of increase for injury claims with more than a week away from work (WAFW) has slowed.

The WAFW rate is affected by factors that also affect non-work-related injury claims, including access to the ACC scheme and the time taken to return to work after an injury. It tends to increase during periods of economic growth and decline during downturns.

OUTCOME INDICATOR 2.2

HARM TO THE PUBLIC FROM ENERGY SOURCES (INCLUDING SIGNIFICANT PROPERTY DAMAGE) REMAINS LOW OR DECREASES

WHAT WE MEASURE

2.2a Public fatalities related to electric shock, natural gas or LPG per million people exposed

BENCHMARK OR DIRECTION OF TRAVEL		OUTCOMES				
Fatalities trend down or remain below 1 per million people exposed	Fatalities per million exposed, 5-year average	2016-20	2017-21	2018-22	2019-23	Result
	Electric shock	0.08	0.12	0.12	0.12	✓
	Natural gas	0.00	0	0.00	0	✓
	LPG	0.16	0.11	0.11	0.05	✓
	Number of fatalities and 5-year average	2016-20	2017-21	2018-22	2019-23	
	Electric shock	0.4 (2)	0.6 (3)	0.6 (3)	0.6 (3)	
	Natural gas	0.0	0.0	0.0 (0)	0.0 (0)	
	LPG	0.6 (3)	0.4 (2)	0.4 (2)	0.2 (1)	

Figures in brackets represent the actual numbers of fatalities during the 5-year period

Commentary

The number of fatalities remains zero for most years (and mainly varies between 0 and 2 per year). Numbers are currently at very low levels and remain below the target of 1 per million people exposed.

WHAT WE MEASURE

2.2b Public notifiable incidents related to electric shock, natural gas or LPG per million people exposed

BENCHMARK OR DIRECTION OF TRAVEL		OUTCOMES				
Notifiable incidents trend down or remain below 10 per million people exposed	Notifiable incidents per million people exposed, 5-year average	2016-20	2017-21	2018-22	2019-23	Result
	Electric shock	0.65	0.63	0.63 ^R	0.66	✓
	Natural gas	3.3	2.9	2.4	2.6	✓
	LPG	2.67 ^R	2.1	1.6	1.2	✓
	Number of notifiable incidents and 5-year average	2016-20	2017-21	2018-22	2019-23	
	Electric shock	3.2 (16)	3.2 (16)	3.2 (16) ^R	3.4 (17)	
	Natural gas	2.4(12)	2.2 (11)	1.8 (9)	2.0 (10)	
	LPG	9.8 (49)	8.0 (40)	6.0 (30)	4.6 (23)	

Figures in brackets represent the actual numbers of incidents during the 5-year period

Commentary

The number of notifiable incidents has remained steady since 2016 and remains below the target of 10 notifiable incidents per million people exposed.

OUTCOME 3

Putanga toru: Mana ʻōrite

Equitable outcomes

WorkSafe worked to reduce harm in high-risk sectors and activities where Māori, Pacific Peoples, younger and rural kaimahi have higher rates of employment by:

- building our capability with te ao Māori and tikanga Māori to work better with and for Māori, including through our Te Ara Tuituinga engagement framework
- improving our capability to work with and for Pacific Peoples
- improving our understanding of other drivers of unequal outcomes such as age, gender, residency status and employment status
- developing harm prevention approaches tailored to the diverse circumstances and needs of kaimahi who face a greater risk of harm.

KEY ACHIEVEMENTS 2023/24

Workplace assessments and regulatory activity

WorkSafe's priority sector areas of manufacturing, agriculture, construction and forestry have seen the delivery of assessment activity and engagement intended to lift health and safety outcomes in industries with high Māori and Pacific representation. WorkSafe's Puataunofu programme and Maruiti strategy have been incorporated into sector engagements to further deliver on WorkSafe's commitment to equitable outcomes.

WorkSafe continues to adopt appropriate cultural approaches to support core regulatory activity and engagements where the workforce has a high proportion of Māori workers. These include Mate Ohore (sudden death) tikanga protocols when a fatality occurs at work, workplace assessments and approaches when conducting broader sector assessment sprints around the motu.

Te Tai Tokerau

The Maruiti Safe Haven programme supported 94 kaimahi employed in 18 manufacturing businesses in Te Tai Tokerau (Northland).

The programme's objective was to build economic and whānau resilience for Māori employees of large-scale rural employers in Te Tai Tokerau and create a positive economic impact for their whānau and communities. These are changes the kaimahi take back into their rural communities as well as their working roles. The desired outcome was:

- to support the development of a skilled, productive and resilient Māori workforce and promote more productive and connected businesses
- to support structured mentoring, training and development, and skills and qualification acquisition for Māori staff in permanent roles.

The Māori health model Te Whare Tapa Whā underpinned the delivery of the programme, taking a holistic approach to work health and safety. This enabled greater learning experiences for kaimahi Māori, supporting their skills to equip them for leadership roles by connecting them with their culture and whakapapa. One early participant developed into an HR manager role and facilitated the later cohort of the programme in April 2024.

Feedback from participants identified improved confidence and awareness of health and safety. One kaimahi said, “Have applied an inclusive leadership style, considered individual needs when making decisions that impact health and safety, and other aspects, in the workplace.” Another kaimahi implemented daily whakatauaikā at the start of each day based on the wairua statement from Maruiti.

Te Kawa a Tāne

WorkSafe and Te Rūnanga o Tūranga nui-a-kiwa established a health and safety leadership alliance in Te Tairāwhiti leading health and safety improvements on a regional scale. A three-year improvement plan has been developed. A clear vision of health and safety aspirations based on tikanga and kawa has been agreed and is now the overarching operating model for the alliance. Eight quarterly alliance hui have been held with participation and attendance across three alliance rōpū: Mauri Ora regional leaders, Mauri Tū forestry kaimahi and Mauri Ake (contractors).

Three large forestry companies have established a kaimahi health and safety komiti inside business operations.

The Women in Forestry Leadership programme was completed with 22 wāhine forestry kaimahi completing the health and safety, psychosocial and first aid courses.

Six forestry whānau site visits were completed, with 255 whānau members attending. This is a joint venture with the Eastland Wood Council and forestry businesses to provide kaimahi whānau and tamariki an opportunity to see their parents at mahi and machines in operation and to understand the associated risks and challenges of a kaimahi in forestry. Of kaimahi surveyed, 50% said, “Seeing my whānau on site makes me think about being safer at mahi.”

Te Kawa a Ahuwhenua

WorkSafe and local hapū delivered three Kaupapa Māori harm prevention wānanga to over 40 farmers across the Te Matau-ā-Māui (Hawke’s Bay). A collective agreement was reached in terms of health and safety issues faced, contributing factors and drivers of serious harm and fatalities. This has triggered the need for broader sector leadership participation and a regional collective approach to addressing the health and safety equity gap in Te Matau-ā-Māui. Kaimahi feedback included, “We don’t usually ask our staff how their hauora is, and what they are bringing from home, this is something we will address in our toolbox meetings.”

Maruiti Safe Haven leadership programme

WorkSafe and Te Puni Kōkiri delivered three kaupapa Māori intervention programmes in the manufacturing sector in Te Tai Tokerau, with 20 companies (small to large) alongside kaimahi and local iwi Māori. Common themes from kaimahi feedback have been: improvement in communicating with others, improved confidence, increased leadership and team building, better health and safety awareness, cultural inclusivity, increasing positivity and empathy, a good work-life balance and collaboration and engagement. The Maruiti Safe Haven programme was nominated for the Human Resources Institute Awards 2024 under the Learning and Development category.

Te Kawa a Kawerau – manufacturing

The final two Te Kawa a Kawerau wānanga were held and as a result, an industry health and safety group has been established called Te Rōpu Hauora o Kawerau Ahu Mahi made up of 4–6 operating businesses with the responsibility to manage health and safety issues in the Kawerau District.

Te Kawa a Hangarau – construction

A series of kaupapa Māori intervention programmes were delivered in Ōtautahi (Christchurch), reaching 150 kaimahi voices in the construction sector describing first-hand health and safety risks, contributing factors and collective solutions. As a result of this programme, 60 industry health and safety representatives have signalled their intent to establish a health and safety rōpū to collectively manage health and safety risks and work with their businesses to improve equitable outcomes for Māori.

Partnership agreement with Tairāwhiti Whenua Charitable Trust

On 14 September 2023, WorkSafe entered into a formal partnership with Tairāwhiti Whenua Charitable Trust, comprising then of 68 Māori authorities collectively managing approximately 186,611 hectares of whenua Māori across Te Tairāwhiti. As part of the partnership agreement, WorkSafe and Tairāwhiti Whenua Charitable Trust delivered the first of four health and safety governance wānanga to trustees. Thirteen trustee representatives attended the first wānanga. Participants provided excellent feedback, particularly on gaining useful insights and knowledge on their role and responsibilities under HSWA.

Tairāwhiti Whenua Charitable Trust, with WorkSafe’s support, has developed its own tikanga-based governance health and safety guidebook, which is now available and accessible to all current and future trustees.

Partnership agreement with Te Rūnanga o Turanganui-a-Kiwa

On 16 April 2023, WorkSafe entered into a partnership agreement with Te Rūnanga o Tūranganui-a-Kiwa, representing the interest of Rongowhakaata, Ngāi Tamanuhiri and Te Aitanga-a-Māhaki. The agreement is to promote, pursue and advance the cultural, economic, spiritual and social wellbeing and prosperity of iwi. It is progressing through the delivery of Te Kawa a Tāne programme.

Future formal partnership agreements with iwi will continue to progress in regions where kaimahi Māori are at higher risk of harm through WorkSafe’s Māori engagement framework – Te Ara Tuituinga.

TRACKING OUTCOMES

OUTCOME INDICATOR 3.0

AS OVERALL WORK HEALTH AND SAFETY OUTCOMES IMPROVE, DIFFERENCES IN OUTCOMES BETWEEN POPULATION GROUPS NARROW

WHAT WE MEASURE

3a Serious non-fatal injury rate for Māori and Pacific workers compared to non-Māori, non-Pacific workers

		BASELINE	PROGRESS AGAINST BASELINE				
		2008–10	2017–19 ^R	2018–20 ^R	2019–21 ^R	2020–22 ^P	DoT
Māori	Number of injuries*	193	253	256	246	221	
	Age-standardised [^]	27.6	24.4	24.4	23.3	20.0	✓
Pacific	Number of injuries*	40	80	89	87	77	
	Age-standardised [^]	14.3	18.2	19.7	19.4	17.6	✗
Other [#]	Number of injuries*	926	1,127	1,135	1,089	1,058	
	Age-standardised [^]	19.5	18.8	18.4	17.3	16.6	✓

* Total number of injuries over 3 years [^] Age-standardised rate per 100,000 FTEs [#] Non-Māori, non-Pacific

^R Revised since last reported ^P Provisional

Commentary

The rate of serious non-fatal injuries for Māori workers has reduced but remains approximately 30% higher than for non-Māori, non-Pacific workers. The rate of serious non-fatal injuries for Pacific workers is not significantly different from non-Māori, non-Pacific workers. Changes from 2019–21 to 2020–22 are not statistically significant. They include the COVID-affected years of 2020 and 2021, which means additional caution is needed when interpreting changes in injury rates.

ACC injury claims, which have incomplete ethnicity data, suggest that Māori and Pacific workers have higher overall injury rates than non-Māori, non-Pacific workers. Māori and Pacific workers are more likely to work in industries and occupations that are exposed to greater risk, which would at least partly explain the difference in injury rates.

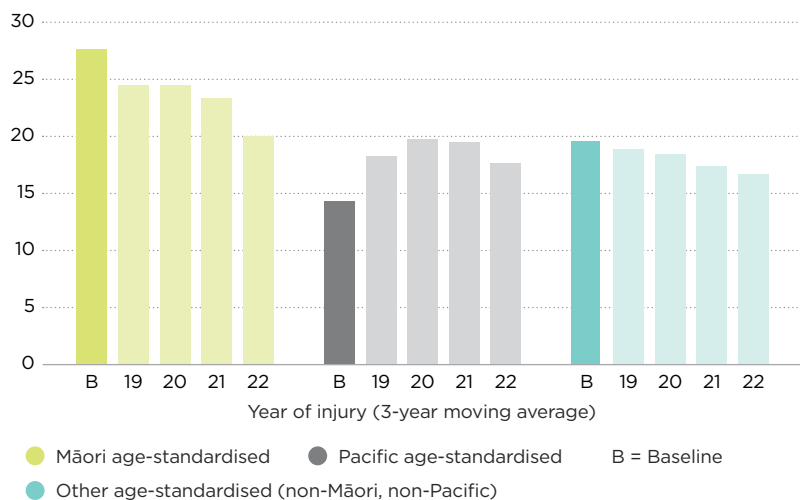


FIGURE 3: Serious non-fatal injury rate per 100,000 FTEs for Māori workers, Pacific workers and non-Māori, non-Pacific workers

IMPACTS

Impacts that WorkSafe aims to have from its mahi



Health and safety is integrated into work design, set-up and practice



A capable workforce drives sustained health and safety improvement



Workers are partners in the health and safety at work system



The health and safety at work system works with and for Māori, Pacific Peoples and all workers



Knowledge and insights inform practice



Work-related risks are identified, and eliminated or controlled

IMPACT 1

Health and safety is integrated into work design, set-up and practice

IMPACT MEASURE 1.2

MORE BUSINESSES AND ORGANISATIONS INCORPORATE HEALTH AND SAFETY INTO BUSINESS AS USUAL

WHAT WE MEASURE

1.2a Number of registrations for SafePlus online tool

1.2b Number of completed self-assessments using the SafePlus online tool

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE		PROGRESS AGAINST BASELINE		
	2021/22	2022/23	2023/24	DoT	
1.2a 15% increase per annum from 2021/22 to 2024/25	3,710	12.7% (4,180)	25.7% (4,664)	X	
1.2b 15% increase per annum from 2021/22 to 2024/25	965	15.4% (1,114)	31.4% (1,268)	✓	

IMPACT MEASURE 2.2

MORE BUSINESSES, ORGANISATIONS AND WORKERS HAVE ACCESS TO THE ADVICE OF HEALTH AND SAFETY PROFESSIONALS

WHAT WE MEASURE

2.2a The number of professionals in active practice and eligible for the HASANZ Register

Target: Number of active professionals increases above the rate of workforce growth

OCCUPATION	BASELINE		PROGRESS AGAINST BASELINE		
	2020/21	2021/22	2022/23	2023/24	DoT
Health and safety generalists (certified professionals)	54	53	51	77	✓
Health and safety generalists (professionals)	512	552	610	723	✓
Occupational health nurses	172	275	297	40	X
Occupational hygienists	39	39	44	50	✓
Human factors/ergonomics professionals	14	16	17	16	✓
Total health and safety professionals	791	935	1,019	906	✓
Total New Zealand workforce at 30 June (thousand)	2,778	2,820	2,927	2,954	
Percentage of health and safety professionals in workforce	0.028%	0.033%	0.035%	0.031%	see below

Commentary

The increased number of health and safety generalist professionals is due to greater emphasis on professional development by the leaders of both the New Zealand Institute of Safety Management and the New Zealand Safety Council, including improved access to processes needed to qualify for the HASANZ Register. Significant variance is observed in the number of occupational health nurses eligible for the HASANZ Register. In September 2023, the New Zealand Occupational Health Nurses Association (NZOHNA) changed its membership structure, resulting in a different assessment process that took effect in April 2024. This reduced numbers eligible for the HASANZ Register. Reassessment of NZOHNA members under the new structure is continuing. This is expected to show a number of professionals restored to HASANZ Register eligible status.

IMPACT MEASURE 3.2

THE PRESENCE OF CAPABLE HEALTH AND SAFETY REPRESENTATIVES IN BUSINESS AND ORGANISATIONS INCREASES

WHAT WE MEASURE

3.2b The number of people completing NZQA-approved health and safety representative training

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE		
	2018	2019	2020	DoT
3.2b Number to trend upwards to support increased number of HSRs in workplaces	9,113	9,341	7,026	✓
		7,940	9,142	
		10,731		

IMPACT MEASURE 4.2

THERE ARE MORE FORMAL PROCESSES FOR MĀORI PARTNERSHIP IN THE HEALTH AND SAFETY SYSTEM

WHAT WE MEASURE

4.2a The number of health and safety partnership arrangements established under the WorkSafe Te Ara Tuituinga engagement framework

4.2b The number of collaboratively designed kaupapa Māori health and safety programmes delivered

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE		
	2021	2022/23	2023/24	DoT
4.2a Two partnership arrangements were established during 2021/22 with another three under discussion	Six regional partnership arrangements in place by 2024/25	12	13	✓
4.2b In 2020/21, there were four collaboratively designed kaupapa Māori health and safety programmes delivered (forestry in Gisborne, wood processing in the Ruapehu district, construction in Auckland and meat processing in Northland)	Number of programmes equals or exceeds three	23	9	✓

IMPACT 5

Knowledge and insights inform practice

IMPACT MEASURE 5.2

DATA ON KEY SYSTEM INDICATORS IS PUBLICLY AVAILABLE, SUFFICIENTLY DETAILED AND REGULARLY UPDATED

WHAT WE MEASURE

5.2 The frequency that an updated overview of health and safety system performance is published

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE
System performance overview updated at least every two years	2021 The Health and Safety at Work Strategy Outcomes Dashboard was published in December 2019	2022/23 WorkSafe produced and published an updated overview of health and safety system performance in June 2024: <i>Work health and safety: An overview of work-related harm and risk in Aotearoa New Zealand</i> . This is available on the WorkSafe website worksafe.govt.nz



IMPACT 6

Work-related risks are identified, and eliminated or controlled

IMPACT MEASURE 6.1 HIGH HAZARD OPERATORS PROACTIVELY IDENTIFY AND RESPOND TO NOTIFIABLE INCIDENTS

WHAT WE MEASURE

6.1 The number of high hazard notifiable events that are high potential incidents

BASELINE		PROGRESS AGAINST BASELINE			
2023	Incident type	2021/22	2022/23	2023/24	DoT
9.6% of high hazard notifiable events are high potential incidents	Notifiable incidents	270	353	284	
	High potential incidents	22	38	41	
	Percentage	8.1%	10.8%	14.4%	×

Commentary

A high potential incident is an event or a series of events that causes or has the potential to cause a significant adverse effect on the safety or health of a person. This indicator is designed to provide a measure of how well duty holders manage high hazard risks that could result in high potential or actual incidents at high hazard sites. It highlights a continued effort to encourage New Zealand high hazard industries to increase their notification of incidents. The reactive nature of the measure causes yearly fluctuations in the results and it is too early to be certain of a trend. The initial baseline for this long-term measure was established using data from the previous two years. It is too early to know whether the data used for the baseline is indicative of expected levels.

IMPACT MEASURE 6.2 MORE BUSINESSES AND ORGANISATIONS MEET REGULATED STANDARDS FOR IDENTIFYING AND ADDRESSING RISKS

WHAT WE MEASURE

6.2 The percentage of Improvement Notices that are completed and closed within two weeks of the due date

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE		
	2021	2022/23	2023/24	DoT
>95% by 2024/25	90%	96.3%	97.8%	✓

Te Tiriti o Waitangi Treaty of Waitangi

WorkSafe's commitment to supporting te Tiriti o Waitangi

WorkSafe works with kaimahi Māori, whānau, hapori whānui, hapū, iwi and others collectively to improve the health and safety of kaimahi and wāhi mahi. Te ao Māori and tikanga Māori capacity and capability have been established within WorkSafe to support this.



Maruiti Safe Haven

Maruiti is WorkSafe's strategy to support Māori health and safety in the workplace.

In 2024/25, WorkSafe will work on refreshing the Maruiti strategy to align with WorkSafe's new strategy.

WorkSafe's activities to support this kaupapa are outlined under *Putanga toru: Mana ōrite / Outcome 3: Equitable outcomes* and summarised below.

Kaupapa Māori programmes

To reduce both the number and rate of injuries among Māori and to close the current equity gap between Māori and non-Māori, WorkSafe has expanded its delivery of kaupapa Māori intervention models and cultural practices, which include Māori models of health such as Te Whare Tapa Whā. These initiatives are focused on locations and sectors where kaimahi Māori face the greatest risk and fatalities at work.

Over the year, in collaboration with local iwi, marae, kaimahi and businesses, WorkSafe delivered nine kaupapa Māori programmes. The programmes included 3 wānanga in Te Mātau-a-Māui with a total of 108 participants, 1 in Ōtautahi for construction with a total of 39 participants, 3 in Te Tai Tokerau for manufacturing with a total of 68 kaimahi and 2 in Te Kawa a Kawerau for manufacturing with a total of 50 kaimahi.

All nine kaupapa Māori intervention programmes delivered were evaluated using WorkSafe's kaupapa Māori framework. Feedback from iwi, kaimahi, sector leaders and local government highlights several key points: increased knowledge of health and safety issues, increased knowledge of contributing factors driving serious harm and fatalities, improved cooperation between businesses and kaimahi to address health and safety issues, improved ownership of health and safety, and greater iwi and industry ownership of health and safety. Evaluation provides support for community-driven collective and collaborative approaches to improving health and safety practices. In Te Tairāwhiti forestry for an example, there has been an increase of kaimahi engagement, participation and representation, which has led to the establishment of a regional health and safety committee (Mauri Tū) led by forestry kaimahi. This committee works with the regional leaders alliance (Mauri Ora) to ensure health and safety issues are raised and actioned to address the equity gap and improve performance within the system.

Health and safety governance wānanga were also held in Te Tairāwhiti for the forestry industry.

Supporting Māori-Crown Relations

WorkSafe's ao Māori and tikanga Māori capability programme is outlined under *Governance and organisational health* (page 43).

Ngā wahanga aronga

Focus areas

This section sets out WorkSafe’s progress on six key initiatives in its Hoe Nuku programme as well as updates on the Whakaari | White Island trial, support for the Cyclone Gabrielle recovery and guidance materials.

Introduced in 2022, WorkSafe’s Hoe Nuku programme focused on six medium-term priorities focused on improving health, safety and wellbeing outcomes across the work-related health and safety system.

- Protect people from machines (Plant and Structures)
- Reduce harmful exposures
- Support the worker voice
- Promote good work design
- Ngā Paiaka (strong regulatory foundations)
- Digital transformation

These programmes of work are now complete or nearly complete. Programme aims, progress during 2023/24 and next steps are outlined below.

Protect people from machines (Plant and Structures)

PROGRAMME AIM

To prevent accidents and injuries caused by machines, vehicles and structures through implementing new regulatory reforms to keep workers healthy and safe.

MBIE’s policy work on reforming the plant and structures regulations is on hold.

Next steps: WorkSafe will continue to work on regulatory activities that focus on risks caused by machines, vehicles and structures in high-risk sectors.

Reduce harmful exposures

PROGRAMME AIM

Reduce cancer and respiratory disease caused by dusts and chemicals. Cancer accounts for 16% and respiratory disease 15% of workplace harm. WorkSafe is developing processes to identify and manage work-related harm from carcinogens and airborne risks.

See *Targeting carcinogens and airborne risks* (page 19).

Engineered stone

The health risks from respirable crystalline silica (RCS) are significant. In 2018, a previously rare form of silicosis emerged in Australia and other jurisdictions in workers who fabricate engineered (artificial) stone benchtops. Engineered stone can contain more than 90% crystalline silica. Accelerated silicosis is an aggressive form of silicosis that appears sooner and may progress faster than the more common chronic silicosis, with limited treatment options. It generally manifests after 3–10 years of exposure to high levels of RCS dust although cases overseas have occurred after less than one year's exposure. Given the short latency of the disease, those diagnosed are on average younger than typical chronic silicosis cases.

Since 2019, WorkSafe, ACC and the Ministry of Health have worked together with health professionals to identify workers most at risk of accelerated silicosis, enable them to have their health assessed so they get the treatment and care they need and ensure safe work practices in the industry. As of August 2023, from 190 claims lodged with ACC for a health assessment, 6 cases of probable or possible accelerated silicosis

and 15 cases of chronic silicosis had been diagnosed in engineered stone workers.

WorkSafe inspectors have conducted several rounds of assessment visits to the **157 engineered stone businesses** to ensure they maintain safe work practices and to advise workers of the health assessment available. In 2023/24, WorkSafe inspectors **visited 88 businesses** (including revisiting 69 high-risk businesses based on their compliance history) to ensure they continue to manage effectively the risk of exposure to crystalline silica dust.

Enforcement action is taken where businesses are not managing risks effectively. In 2023/24, inspectors issued **100 Improvement Notices** and **4 Prohibition Notices**.

WorkSafe also halved the workplace exposure standard for RCS to 0.025mg/m³ in November 2023.

Overall, workplace practices have improved since 2019 and there is greater awareness of the risks to worker health. Guidance on safe work practices has been developed and information on the key controls and the health assessment pathway is available in multiple languages.



Support the worker voice

PROGRAMME AIM

Help workers drive change and influence work health and safety.

WorkSafe continued to deliver two key resources: Kanohi Kitea, an e-newsletter for health and safety representatives (HSRs), and Hiki cards. Kanohi Kitea provides HSRs with information on role clarity, guidance and legislation changes, and tools/resources. The Hiki cards are a tangible resource that can be downloaded freely from the WorkSafe website. These cards come with an information guide that introduces the cards and how to use them. This resource helps HSRs have conversations with managers on how they can support them in their role.

Worker engagement, participation and representation is always an important component of Inspectorate assessment activity with 93% of assessments delivered involving worker or HSR engagement.

Worker voice engagements, education and development have also been included as part of kaupapa Māori marae-based wānanga with businesses and workers and the Puataunofu Come Home Safely programme.

Kia Oho Ake are free accessible health and safety teaching resources for tutors in the secondary and tertiary training areas hosted by the Ministry of Education. WorkSafe created four new health and safety lessons in 2023/24 focusing on worker engagement and participation: know your rights, have your say at work and two lessons about HSRs.

Next steps: WorkSafe inspectors will continue to involve workers or HSRs during workplace assessments. The key resources will continue to be available to support conversations between managers and staff about workplace health and safety. WorkSafe will continue to develop resources to support capability uplift and awareness among workers.

Promote good work design

PROGRAMME AIM

Build the maturity of sector leadership groups, in particular towards tripartite ways of working. The focus is on changing industry and workplace perceptions of health and safety being a compliance activity to achieve well-designed work that is healthy, safe, purposeful and productive.

Those who have influence and control in a business have responsibilities to create the conditions for healthy and safe work. WorkSafe's guidance materials reference good work design practices that occur in a timely fashion and promote holistic approaches to addressing all types of health and safety risks.

Next steps: WorkSafe will continue integrating good work design elements into guidance as needed.

Ngā Paiaka (strong regulatory foundations)

PROGRAMME AIM

Improve regulatory frameworks to ensure they are efficient, effective, fit for purpose and used appropriately. This included empowering WorkSafe staff to be good regulatory stewards and make good decisions.

WorkSafe's Ngā Paiaka programme made improvements to how WorkSafe administers its existing regulatory frameworks to strengthen operations.

This included:

- implementing the recommendations of the Smith review (regarding notification of refusal to issue a compliance certificate), which are now mostly complete
- completing implementation of the recommendations from the Laurenson report (regarding adventure activities on Whakaari | White Island)
- making improvements to the operational processes for statutory delegations and exemptions
- putting in place a policy related to the administration of authorisations.

Next steps: A framework, processes and tools to support the authorisations function are planned to be completed by 2025.

Digital transformation

PROGRAMME AIM

Provide better services to help achieve better outcomes and move away from MBIE legacy systems.

WorkSafe's new platform Atlas is faster (less than a minute to open complex records compared with up to 25 minutes in the legacy system) as well as being more reliable and stable, improving accessibility and performance.

The new self-service portal provides an online service, including the ability to create an account and save drafts, making submissions for permits and notifications quicker and easier for the public. Automatic emails to the customer about their application status reduce the need for them to contact staff for updates. HSWA notifications submitted via the self-service portal can be triaged and actioned directly within Atlas increasing productivity.

Public registers (for example, regulated adventure activity operators) are available online and have been integrated with Atlas, making it easier to update them.

Significant time savings have resulted for WorkSafe kaimahi due to faster data entry, automation, reduced loading times and streamlining within Atlas. Centralised data and automation of previously manual services means WorkSafe can process notifications and pre-populate them dynamically, reducing the time for kaimahi to complete their daily tasks. This has already resulted in FTE savings allowing more resource to focus on assessment. Further refocusing is expected over time.

Next steps: The Digital Transformation Programme ended 30 June 2024.

However, a smaller team will continue to work on delivering additional benefits to the general public and WorkSafe kaimahi. Atlas and the platform around it will be key in enabling WorkSafe to deliver on the organisation's priorities and continue to increase our efficiency and effectiveness as a workplace regulator.

This initiative was primarily funded by Budget 2019 through a loan facility entered with the Crown in 2021 – see note 15 of the financial Statements (page 80).

A repayment of \$5 million was made in June 2024.

Whakaari | White Island sentencing

Whakaari | White Island erupted on 9 December 2019 resulting in 22 deaths and 25 other people being injured. After a complex investigation, WorkSafe charged 10 organisations and three individuals for alleged health and safety breaches in the lead-up to the eruption.

Seven parties (of the 13 originally charged) were convicted. Inflight Charters Limited pleaded guilty in March 2022 and was sentenced and fined \$227,500. In early 2024, the District Court sentenced the following six parties (note that there is usually a delay between conviction and sentencing):

- Whakaari Management Limited was convicted in October 2023 following the prosecution trial. It was fined \$1.045m and ordered to pay \$4.88m in reparation to the victims.
- White Island Tours pleaded guilty and was convicted in June 2023. It was fined \$517,000 and ordered to pay \$5m in reparation to the victims.

- Volcanic Air Safaris Limited pleaded guilty and was convicted in July 2023. It was fined \$468,750 and ordered to pay \$330,000 in reparation to the victims.
- Aerius Limited pleaded guilty and was convicted in July 2023. It was fined \$290,000.
- Kahu NZ Limited pleaded guilty and was convicted in July 2023. It was fined \$196,000.
- Institute of Geological and Nuclear Sciences Limited (GNS) pleaded guilty and was convicted in May 2023. It was fined \$54,000.

The result is that all businesses who had control over the island or took visitors to the island were convicted of health and safety failings. The sentencing results equate to \$10.21m in reparation for the victims and fines totalling \$2.80m. The specific details of reparation are subject to a suppression order and are therefore not public.

Cyclone Gabrielle

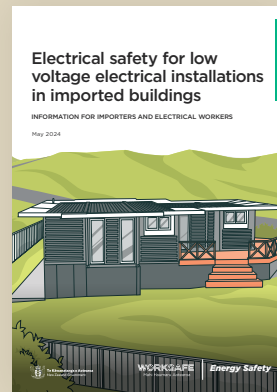
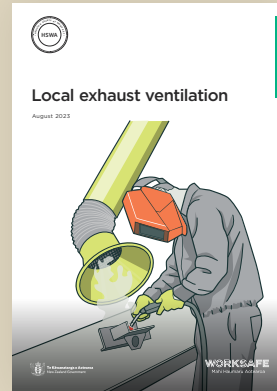
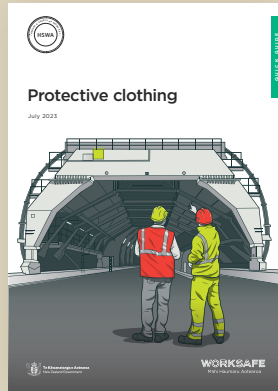
In 2023, WorkSafe continued its work to support recovery from Cyclone Gabrielle, a severe tropical cyclone that devastated parts of the North Island. WorkSafe's Inspectorate enacted a proactive work plan in the affected areas of Te Matau-ā-Māui, Te Tairāwhiti and Te Moana-a-Toitihuatahi (Bay of Plenty) to help businesses understand and mitigate new risks posed to their workers and the public through hazards arising from the clean-up and management of silt, wind-damaged trees and property. This work had a strong focus on the construction, civil construction, forestry and horticulture industries with a focus on seasonal and vulnerable workers.

WorkSafe played a key facilitation and influencing role to establish clear communication protocols and risk assessment management for kaimahi working on the recovery clean-up. This work was part of the establishment of the Forestry Sector Coordinating Entity emergency management response programme involving Te Kawa a Tāne, Eastland Wood Council, Gisborne District Council, Civil Defence and FENZ. This initiative aims to ensure that kaimahi engaged in future recovery work feel safe through enhanced risk assessment protocols and improved communication.

In Te Matau-ā-Māui floodwaters impacted over 153 homes, displacing 80% of whānau. During the recovery phase, WorkSafe collaborated with local hapū to support their health and safety planning on the rebuild of their community to ensure health and safety considerations for kaimahi were met.

WorkSafe also worked with Te Whatu Ora and FENZ to develop a national asbestos management protocol to manage incidents involving asbestos after Cyclone Gabrielle.

Guidance materials



WorkSafe has published 20 new or updated items of guidance including:

- two good practice guidelines
- an interpretive guideline
- an information sheet
- 14 quick guides.

Following our tripartite model of guidance development, new good practice guidelines were developed for businesses with volunteers along with information for workers, quick guides for businesses on electrical safety for low voltage electrical installations in imported buildings, managing risks

at events, the safe use of containers at worksites and updated guidance on worker engagement, participation and representation. WorkSafe consulted on guidance related to managing psychosocial risks, natural hazards and asbestos and continues to collaborate with relevant stakeholders to develop updated forestry guidance.

WorkSafe also supported the development of the health and safety governance good practice guide in collaboration with the Institute of Directors Business Leaders' Health and Safety Forum and the GM Safety Forum.

Tane matatū! Tane mataora!

Governance and organisational health

Governance

WORKSAFE BOARD

WorkSafe is governed by a Board appointed by the Minister under the WorkSafe New Zealand Act 2013. The Board provides governance and leadership, sets WorkSafe’s strategic direction and guides the organisation’s work programme.

Board members have backgrounds that include expertise in public sector governance, central government processes, New Zealand’s work health and safety environment, perspectives of businesses, administration of work health and safety legislation and risk management frameworks, and business generally.

The Board is supported by two committees:

- The **Audit, Risk and Finance Committee** monitors WorkSafe’s finances and provides independent assurance and advice to the Board relating to WorkSafe’s risk, control and compliance framework as well as its external accountability responsibilities.
- The **People, Remuneration and Diversity Committee** reviews and advises the Board on measures to improve the health, safety and wellbeing of WorkSafe people, talent strategy, diversity, senior leader succession planning and WorkSafe’s remuneration policies as well as environmental sustainability policies.

The Board is also supported by Te Kāhu Mātai, an advisory group of iwi, business and union partners.

CURRENT BOARD MEMBERS	DATE OF ORIGINAL APPOINTMENT	DATE OF EXPIRY OF CURRENT TERM
Jennifer Kerr (Chair)	October 2022	October 2025
Bill Moran (Deputy Chair)	June 2019	June 2026
Kristen Thompson	June 2019	June 2025
Bill Newson	March 2022	March 2025
Mark Leslie	July 2023	July 2026
Elena Trout	July 2024	June 2027
Paul Connell	July 2024	June 2027
Kevin Jenkins	July 2024	June 2027

The Board remuneration information is available on page 49.



603

Kaimahi at WorkSafe
(593.7 FTEs)

Organisational health

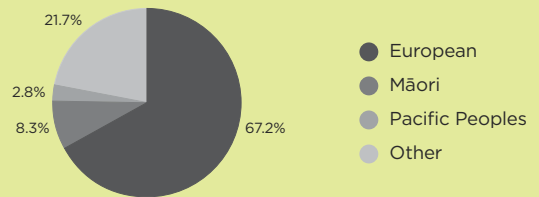
WorkSafe kaimahi at a glance (as at 30 June 2024)

582	21	2	17.6%	29.4%
Permanent staff	Fixed-term staff	Secondees out	Voluntary turnover	Total turnover

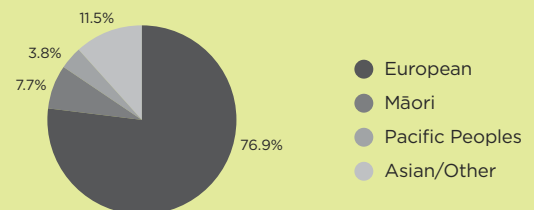
GENDER	49.6%	50.2%	0.2%
53.8% of leaders tier 1-3 are women	Male	Female	Another gender

ETHNICITY

Workforce ethnicity



Leaders tier 1-3 ethnicity*



LENGTH OF SERVICE	4.8
Years	Average length of service

AGE	47.3
	Average age

GENDER AND ETHNIC PAY GAP

10.2%
WorkSafe's gender pay gap

↓ 2.7 percentage points since Dec 2022

5.9%
WorkSafe's Māori pay gap

↓ 4.7 percentage points since Dec 2022




12.2%
WorkSafe's Pacific Peoples pay gap

↓ 6.4 percentage points since Dec 2022

* None 7.7%

DIVERSITY, EQUITY AND INCLUSION

WorkSafe's diversity, equity and inclusion approach, launched in October 2022, has four strategic priority areas:

 <p>Pay action plan</p> <p>We create an action plan every year to deliver on and make progress towards the goals of Kia Toipoto</p>	 <p>Te ao Māori</p> <p>By 2025, WorkSafe will have increased the number of Māori kaimahi to reflect Aotearoa communities</p>	 <p>Leadership composition</p> <p>By 2025, WorkSafe's leadership levels 2-4 will culturally and ethnically represent the population of Aotearoa</p>	 <p>Inclusion metric</p> <p>By 2025, 97% of kaimahi will feel they are included, respected and valued at WorkSafe</p>
---	--	---	--

WorkSafe is aligning its efforts with the broader Public Service Papa Pounamu commitments, which include:

- enhancing recruitment methods to attract diverse candidates and reduce bias
- developing and implementing a gender and ethnic pay gap action plan
- crafting and providing focused leadership development programmes
- evaluating the performance and development process, including reward and recognition, to establish a clear, equitable system for measuring performance
- utilising technology to foster connections and support relationship building across WorkSafe
- progressing the diversity, equity and inclusion action plan, aiming to increase Māori representation and reflect the New Zealand population diversity by 2025.

WorkSafe has seen an increase in completions for the eLearning module *Building our inclusive waka*, which underscores the importance of a diverse, equitable and inclusive organisation.

KIA TOIPOTO | PAY ACTION PLAN

WorkSafe's gender and ethnic pay gap action plan, co-designed with our employee-led networks and the Public Service Association, focuses on fostering a values-driven, diverse, inclusive and equitable work environment. This plan aligns with the [Kia Toipoto – Public Service Pay Gaps Action Plan 2021–24](#) six priority areas. Key achievements in 2023/24 include:

<p>Te pono Transparency</p>	<ul style="list-style-type: none"> - Collaborated with stakeholders to develop our action plan. - Published all HR and remuneration policies, including salary bands on the intranet. - Provided access to individual remuneration information via the HR system.
<p>Ngā hua tōkeke mō te utu Equitable pay outcomes</p>	<ul style="list-style-type: none"> - Began reviewing position descriptions for accuracy. - Developed a report to monitor starting and comparative salaries. - Introduced equitable salary processes during recruitment to address gender and ethnic pay gaps.
<p>Te taunoa o te mahi pīngore Flexible work by default</p>	<ul style="list-style-type: none"> - Developed tools to support hybrid working practices. - Promoted flexible working on the careers page and advertised roles as flexible. - Focused on flexible working during recruitment, induction and onboarding processes. - Prioritised ways of working in the recent Wellington office move.

TE AO MĀORI CAPABILITY PROGRAMME

WorkSafe's ao Māori capability programme provides kaimahi with opportunities to explore, learn and enhance their knowledge and cultural safety to engage with iwi Māori and kaimahi Māori in meaningful and successful ways.

WorkSafe's Māori strategy Maruiti 2027 is committed to build internal ao Māori capability to a state of 'comfortable' by 2025. During 2023/24:

- 327 kaimahi completed Te Puāwaitanga, which is designed to build collective and individual knowledge of the Māori-Crown relationship and ao Māori capability
- 49 kaimahi completed at least one level of te reo Māori classes
- 28 people leaders completed training in Te Whare Tapa Whā - the model that describes health and wellbeing as a wharenuī/meeting house with four walls
- attendance at fortnightly online Ngā Kete o te Wānanga sessions continued to grow with over 900 attendances at different sessions throughout the year
- provided additional cultural guidance documents on koha, pōwhiri, mihi whakatau and poroaki
- took part in interagency planning and celebrations to acknowledge Matariki and Te Wiki o te reo Māori.

In 2023, 664 WorkSafe kaimahi were invited to participate in an annual te ao Māori capability survey and 337 kaimahi completed the survey. The survey found that:

- 94% of participants can speak some words and basic sentences in te reo Māori
- one in five (19%) are at a comfortable level or above for tikanga/kawa and are confident to practise tikanga, waiata and pepeha
- almost half (46%) of respondents felt confident to recite WorkSafe's karakia - up from 36% in 2022 and 23% in 2021
- about one in four (27%) are at the comfortable level or above for Māori engagement, which means they are confident to engage with Māori communities and to engage with Māori in an ao Māori setting
- about a third of respondents think WorkSafe often or always manages to weave te ao Māori into its policies and practices and frequently demonstrates how Māori-Crown relations apply to its mahi.

WorkSafe continues to provide intercultural communication training to all trainee inspectors. In 2023/24, WorkSafe also launched the *Mana Āki - Building cultural competence in New Zealand's Public Service* eLearning programme. WorkSafe will continue to promote the offerings and integrate them into our internal processes and development pathways.

"I found Te Puawaitanga course extremely interesting, and it gave me fresh perspectives on why it is important to acknowledge and incorporate te ao Māori in our work as appropriate."

"Applying tikanga and te reo Māori in hui - karakia, mihi mihi, whakawhanaungatanga - with WorkSafe and external kaimahi is something relatively simple that has helped create space where everyone feels valued and can share with confidence."

Comments from the survey

INCLUSIVE LEADERSHIP

WorkSafe developed and launched the Leadership Capabilities framework to ensure WorkSafe has effective leaders now and in the future. These capabilities define the role, characteristics and behaviours of good leaders at every level.

The framework was developed with input from WorkSafe kaimahi. These capabilities aim to enhance leadership strengths and support our vision of ensuring everyone returns home healthy and safe.

WorkSafe delivered a series of leadership clinics to support people leaders navigating ongoing change and complexity. In 2024/25, we will introduce a leadership development programme to boost skills and ensure consistent leadership across the organisation. WorkSafe also continued using its 360 assessment tool and coaching programme to help leaders gain insights and grow in their leadership styles.

ADDRESSING BIAS

WorkSafe continued to offer unconscious bias eLearning to all kaimahi throughout 2023/24. All hiring managers involved in the organisational change process during 2023/24 completed training in unconscious bias and diversity in recruitment to support fair and inclusive practices. As part of the gender and ethnic pay gap action plan, the Mana Āki cultural competency eLearning content was launched.

EMPLOYEE-LED NETWORKS

WorkSafe continues to support the development and sustainability of employee-led networks.

These networks engage in activities to promote social connection, raise awareness, and influence policy.

In 2023/24, WorkSafe focused on strengthening the existing networks, implementing measures to support collaborative working, creating opportunities for underrepresented communities and addressing the intersectionality of kaimahi.

WorkSafe's five employee-led networks are:

- Tū Rangatira - the Māori Network
- Tivaevae o Tangata Tūkētūkē - tivaevae of diverse peoples, the Pacific Network
- Te Rōpū Atupiko - the Rainbow Network
- Wāhine Network - the Women's Network
- the Disability Network.

EMPLOYEE EXPERIENCE

WorkSafe conducts quarterly worker engagement surveys to gather regular feedback from kaimahi and address any concerns. Due to ongoing organisational change, the final quarterly survey for 2023/24 was not completed. However, the surveys have established a baseline, allowing WorkSafe to monitor the positive impact of workplace improvements and ensure a supportive environment for all employees.

Rainbow Rōpū



TE RŌPŪ ATUAPIKO

GOOD EMPLOYER OBLIGATIONS

WorkSafe is dedicated to being an equitable and inclusive employer, offering fair employment opportunities and fostering a healthy and safe environment where people can thrive. The table below outlines some of the key initiatives to achieve this:

Grow our people	<ul style="list-style-type: none"> - Learn, grow and adapt policy - Leadership capability framework - 360 leadership assessment and coaching tool introduced
Provide a healthy and safe environment	<ul style="list-style-type: none"> - Health, safety and wellbeing policy - Bullying and harassment procedures and 0800 integrity line - Trained health and safety representatives and formal committees - On-call emergency responder and staff alert system
Enable flexible work and support staff wellbeing	<ul style="list-style-type: none"> - Working here policy - Flexible by default approach and guidance - Health and wellbeing initiatives - Professional supervision and employee assistance programme available to everyone - Developed hybrid working guidelines
Focus on diversity, equity and inclusion in our organisation	<ul style="list-style-type: none"> - Working here policy - Starting here policy - Diversity, equity and inclusion approach – gender and ethnic pay gap action plan - Employee-led network groups
Recruit, select and induct the best people	<ul style="list-style-type: none"> - Starting here policy - Secondments, including interagency secondments - Robust inspector recruitment programme - Strengthening our manager and employee induction plan
Support our people to grow in their roles	<ul style="list-style-type: none"> - Learn, grow and adapt policy - Competency framework supporting inspector career pathways - Evolving inspector development pathway - Tools and resources to support leaders and kaimahi in creating individual development plans, providing feedback and preventing bias - Career development reflection tool
Fairly remunerate and recognise our people	<ul style="list-style-type: none"> - Getting paid policy - Public Service Pay Adjustment participant - Remuneration framework

KEY MANAGEMENT PERSONNEL COMPENSATION

Payments to key management personnel during the year amounted to \$2.8m (2022/23: \$2.7m).

BOARD REMUNERATION

\$000	ACTUAL 2024	ACTUAL 2023
Board member remuneration		
Jennifer Kerr (Chair) ¹	47.25	33.27
Ross Wilson ²	-	11.81
Bill Moran (Deputy Chair)	30.39	31.16
Nikki Davies-Colley ³	-	23.22
James Fletcher ³	-	23.22
Robin Hapi ³	-	23.22
Kristen Thompson	26.73	24.30
Lois Hutchinson	16.20	24.30
Pauline Lockett	16.20	24.30
Bill Newson	24.30	24.30
Mark Leslie	24.30	-
TOTAL	243.10	185.37

FEES TO COMMITTEE MEMBERS

The following are fees paid or payable to individual committee members:

\$000	ACTUAL 2024	ACTUAL 2023
Audit, Risk and Finance Committee		
Total Audit, Risk and Finance Committee remuneration	18	13
Mining Board of Examiners		
Total Mining Board of Examiners remuneration	42	55
Puataunofu Strategic Leadership Group		
Total Puataunofu Strategic Leadership Group remuneration	7	-
Forestry Guidance Focus Group		
Total Forestry Guidance Focus Group remuneration	-	14
Digital Transformation Committee		
Total Digital Transformation Committee remuneration	-	7
Extractives Industry Advisory Group		
Total Extractives Industry Advisory Group remuneration	-	7
National Pacific Peoples Responsiveness Advisory Group		
Total National Pacific Peoples Responsiveness Advisory Group remuneration	-	7
People Remuneration and Diversity Committee		
Total People Remuneration and Diversity Committee remuneration	-	1
TOTAL	67	104

¹ Appointed as Board Chair in October 2022.

² Resigned as Board Chair in September 2022.

³ Resigned as Board member in June 2023.

PERSONNEL COSTS INCLUDING EMPLOYEE REMUNERATION

Personnel costs during the year amounted to \$99.4m (2022/23: \$108.9m).

	ACTUAL 2024	ACTUAL 2023
Total remuneration paid or payable		
\$100,000 – \$109,999	102	107
\$110,000 – \$119,999	51	82
\$120,000 – \$129,999	49	83
\$130,000 – \$139,999	42	69
\$140,000 – \$149,999	63	50
\$150,000 – \$159,999	31	39
\$160,000 – \$169,999	22	33
\$170,000 – \$179,999	36	19
\$180,000 – \$189,999	10	16
\$190,000 – \$199,999	8	15
\$200,000 – \$209,999	9	6
\$210,000 – \$219,999	4	12
\$220,000 – \$229,999	3	3
\$230,000 – \$239,999	3	1
\$240,000 – \$249,999	1	2
\$250,000 – \$259,999	1	2
\$260,000 – \$269,999	4	1
\$270,000 – \$279,999	0	4
\$280,000 – \$289,999	0	3
\$290,000 – \$299,999	1	0
\$300,000 – \$309,999	0	0
\$310,000 – \$319,999	1	0
\$320,000 – \$329,999	0	0
\$330,000 – \$339,999	0	0
\$340,000 – \$349,999	0	1
\$350,000 – \$359,000	1	0
\$360,000 – \$369,999	1	0
\$370,000 – \$379,999	1	0
\$380,000 – \$389,999	0	0
\$390,000 – \$399,999	1	1
\$400,000 – \$409,999	1	0
TOTAL EMPLOYEES	446	549

In addition to this, during the year ended 30 June 2024, there were three hurt and humiliation payments amounting to \$137,210 (2022/23: nil) and 85 cessation and settlement payments amounting to \$3,799,469 (2022/23: 12 payments amounting to \$524,723).

CRITICAL ASSETS

WorkSafe has identified no service-critical assets in line with the reporting requirements in Cabinet Office Circular (23) 9.



Carbon Neutral Government Programme (CNGP)

WorkSafe’s ambition for environmental performance

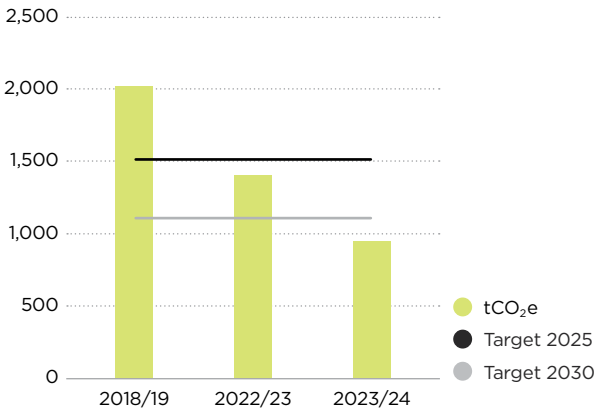
The effects of climate change introduce direct risks for occupational health and safety and result in inequitable outcomes. Many climate-related events, including severe weather, have the potential for broad and long-lasting impacts on the health and wellbeing of workers, businesses, communities and entire regions.

WorkSafe is committed to making meaningful contributions to public sector decarbonisation. The organisation has set achievable emissions reduction targets to reduce gross emissions and become carbon neutral. These targets to direct WorkSafe’s efforts out to 2030 are:

- 25% reduction in gross emissions (no less than 21%) by 2025
- 45% reduction in gross emissions (no less than 42%) by 2030.

The targets relate to the 2018/19 base year of 2,019 tonnes of carbon dioxide equivalent (tCO₂e).

Emissions performance



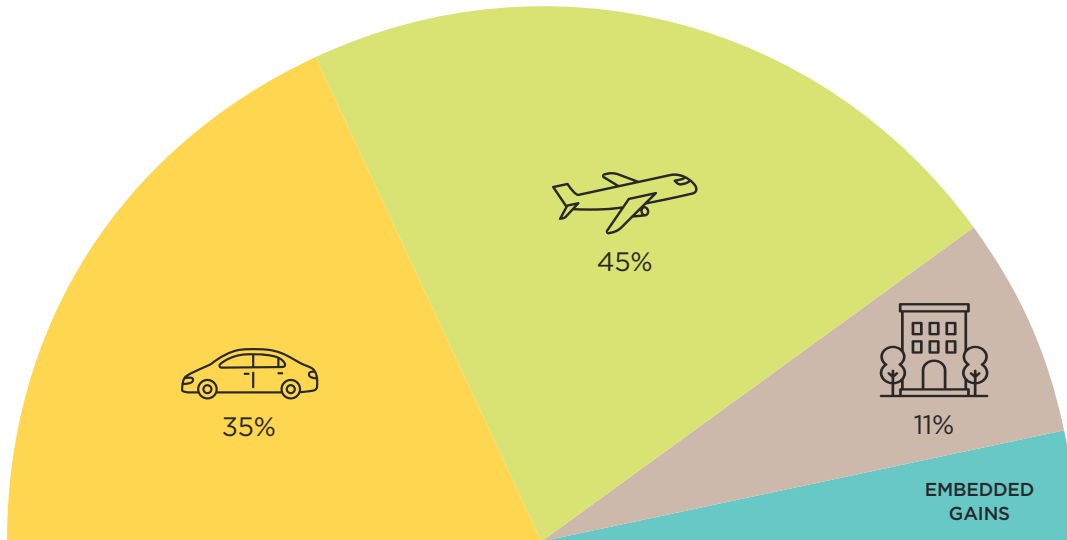
WorkSafe maintains Toitū carbonreduce certification, which is evidence WorkSafe is measuring and managing its carbon footprint in line with international best practice.

In 2023/24, WorkSafe’s emissions were 948 tCO₂e, 53% (1,071 tonnes) below the 2018/19 base year of 2,019 tCO₂e.

While WorkSafe is currently tracking ahead of its reduction target pathway, this reduction reflects the significant impact that increased expenditure control measures have had on business travel patterns in light of continued cost pressures across the organisation. This overall decrease is despite the inclusion of estimated employee commuting emissions for the first time.

WorkSafe will continue to embed sustainable practices and procedures, building on the progress of previous years, to solidify gains and embed sustainability in WorkSafe’s culture.





PRIORITY INITIATIVES FOR 2024/25



Optimise and electrify the fleet

35% of emissions

A cornerstone for WorkSafe’s emissions reduction is the transition to a well-optimised, electric fleet. In line with CNGP requirements, WorkSafe applies an electric-first policy to vehicle replacements and one-quarter of the fleet is now electric. This electrification will continue through an ongoing asset replacement plan out to 2026. This has the potential to reduce total emissions by up to 20%. WorkSafe is also deepening its understanding of how the fleet is currently used to identify opportunities for a future fleet operating model that is fit for purpose, flexible and efficient.



Reduce emissions from organisation-wide staff travel

45% of emissions

Travel patterns continue to be suppressed by cost controls in place as a result of the current economic environment. Sustainability considerations are already a focus in WorkSafe’s travel policy, and the organisation will continue to develop and embed tools that support how kaimahi give effect to this in practice.



Increase energy efficiency of office spaces

11% of emissions

An ongoing review of WorkSafe’s property requirements offers opportunities to embed sustainability in upcoming lease negotiations and planned site enhancements.



Sustainability by design

Embracing opportunities for sustainability by design will embed sustainability into day-to-day decision making. This will seek to decouple organisational growth from a direct increase in costs and emissions, which will become increasingly important as inspector numbers grow.

EMISSIONS PROFILE BROKEN DOWN BY EMISSIONS SOURCE/SCOPE (tCO₂e)

CATEGORY (ISO 14064-1:2018)	SCOPE (ISO 14064-1:2006)	2019	2023	2024
Category 1: Direct emissions (tCO ₂ e)	Scope 1	636.34	352.78	273.79
Category 2: Indirect emissions from imported energy* (tCO ₂ e)	Scope 2	127.65	53.91	90.93
Category 3: Indirect emissions from transportation (tCO ₂ e)	Scope 3	1,209.12	967.40	550.14
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)		45.86	30.25	33.08
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)		0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)		0.00	0.00	0.00
Total direct emissions (tCO₂e)		636.34	352.78	273.79
Total indirect emissions* (tCO₂e)		1,382.63	1,051.56	674.15
Total gross emissions* (tCO₂e)		2,018.97	1,404.34	947.94
Category 1 direct removals (tCO ₂ e)		0.00	0.00	0.00
Purchased emissions reductions (tCO ₂ e)		0.00	0.00	0.00
Total net emissions (tCO₂e)		2,018.97	1,404.34	947.94

* Location-based method

EMISSIONS INTENSITY

	2018/19	2022/23	2023/24
Operating revenue (gross tCO ₂ e/\$millions)	0.00	0.00	5.55
Operating revenue (gross mandatory tCO ₂ e/\$millions)	0.00	0.00	4.99



WORKSAFE
Mahi Haumaru Aotearoa

Tauākī o te kawenga

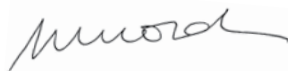
Statement of responsibility

The Board is responsible for the preparation of WorkSafe's statement of performance and financial statements and for the judgements made in them. We are responsible for any end-of-year performance information provided by WorkSafe under section 19A of the Public Finance Act 1989. We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial and services performance reporting. In our opinion, the statement of performance and financial statements fairly reflect the operations and financial position of WorkSafe New Zealand for the year ended 30 June 2024.



Jennifer Kerr
Chair

30 October 2024



Bill Moran
Deputy Chair

30 October 2024

Tauākī o te mahi

Statement of performance

Disclosure of judgements relating to statement of performance

WorkSafe continued to review and improve its performance measures to address the requirements of the External Report Board (XRB) reporting standards on service performance reporting that came into force in January 2022. In order to comply with the XRB standards, WorkSafe ensured all performance measures were meaningful and tested internally for validity prior to external release and that baseline information was available to support progress measurement against the measures set. Following this review, WorkSafe adopted three new measures to measure the number of workers receiving culturally relevant health and safety training, the effectiveness of enforcement activity and the timeliness of WorkSafe’s response to mentally healthy work notifications. Twelve measures were removed from the statement of performance expectations on the basis that they were longer-term measures that sat more appropriately in the statement of intent or because they were statements of activity. The changes were designed to reflect continuous improvement and provide a stronger focus on the quality of services that WorkSafe delivers. WorkSafe undertook further refinement of its measures during 2023/24 to reflect the new strategy (see page 10), and this is reflected in the *Statement of performance expectations 2024/25*.

WorkSafe’s core regulatory activities:



Lead, engage and influence



Educate, guide, inform and learn



Build capability and worker participation



Innovate, design, implement and evaluate



Authorise, oversee, assess and audit



Investigate, enforce and hold to account

WorkSafe’s key achievements and deliverables for 2023/24 are highlighted in *Ngā wahanga aronga / Focus areas* (page 37). The achievements support and align with the cross-sector *Health and Safety at Work Strategy 2018–2028* and the Minister for Workplace Relations and Safety’s priorities.

This section provides further information about our performance delivering the services stated in the *Statement of performance expectations 2023/24*.

WorkSafe’s performance measures relate to the Vote Labour Market appropriation Workplace Relations and Safety – Workplace Health and Safety. This 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 performance measures reflect WorkSafe’s activities and the success of work we do. They include the quality, timeliness and effectiveness of our work. WorkSafe monitored and measured its performance at different points in time throughout 2023/24. WorkSafe provides performance reports to the Minister for Workplace Relations and Safety and the monitoring department MBIE each quarter and in the WorkSafe annual report.



Arahanga, whakapāpā me te whakapakepake

Lead, engage and influence

In this activity area, WorkSafe focused on:

- engaging with organisations and workers on health and safety at work
- building our understanding of the system by learning from our engagements and regulatory activities
- contributing to the international arena on health and safety at work, and energy safety.

2022/23 ACTUAL	PERFORMANCE MEASURE	TARGET	2023/24 ACTUAL	VARIANCE
82%	1.1 The percentage of WorkSafe General Inspectorate assessments that include a focus on work-related health risks	>75%	81%	6% ✓

TOTAL REVENUE AND EXPENSES (\$MILLION)

2022/23 ACTUAL		ACTUAL	2023/24 BUDGET	VARIANCE
16.0	Revenue	14.7	16.6	(1.9)
16.0	Expenditure	14.3	17.1	(2.8)
0.0	Net surplus/(deficit)	0.4	(0.5)	0.9



Whakaako, ārahi, whakamōhio me te ako

Educate, guide, inform and learn

In this activity area, WorkSafe focused on:

- providing advice and guidance
- promoting and targeting our guidance and education materials and tools
- promoting and supporting research and training
- developing codes of practice, safe work instruments and standards.

2022/23 ACTUAL	PERFORMANCE MEASURE	TARGET	2023/24 ACTUAL	VARIANCE
79%	2.1 The percentage of people who say our guidance is very useful or extremely useful	>65%	66%	1% ✓

TOTAL REVENUE AND EXPENSES (\$MILLION)

2022/23 ACTUAL		ACTUAL	2023/24 BUDGET	VARIANCE
39.2	Revenue	35.3	40.5	(5.2)
39.1	Expenditure	35.0	41.3	(6.3)
0.1	Net surplus/(deficit)	0.3	(0.8)	1.1



Kia hangaia te kaha, kia kanohi kitea ngā kaimahi

Build capability and worker participation

In this activity area, WorkSafe focused on:

- developing and supporting health and safety leadership programmes
- developing and supporting capability-building programmes for the health and safety workforce
- promoting the worker voice
- incentivising good practices through duty holder/organisational self-assessment
- direct engagement with workers when our inspectors visit a workplace, wherever possible.

2022/23 ACTUAL	PERFORMANCE MEASURE	TARGET	2023/24 ACTUAL	VARIANCE
93%	3.1 The percentage of inspections where the General Inspectorate engage with worker(s) and or health and safety representative(s) where available to improve worker participation in keeping workplaces healthy and safe	>85%	92%	7% ✓

TOTAL REVENUE AND EXPENSES (\$MILLION)

2022/23 ACTUAL		ACTUAL	2023/24 BUDGET	VARIANCE
6.4	Revenue	5.8	6.7	(0.9)
6.4	Expenditure	5.3	6.6	(1.3)
0.0	Net surplus/(deficit)	0.5	0.1	0.4



Whakahou, whakahoahoa, whakatinana me te arotake

Innovate, design, implement and evaluate

In this activity area, WorkSafe focused on:

- developing and supporting harm prevention programmes that focus on reducing ill health, injuries and fatalities
- developing kaupapa Māori harm prevention approaches with and for Māori
- measuring and evaluating how effective our programmes and interventions are
- identifying and eliminating the risk of catastrophic events.

2022/23 ACTUAL	PERFORMANCE MEASURE	TARGET	2023/24 ACTUAL	VARIANCE
New measure	4.1 The number of workers receiving culturally relevant health and safety training by attending workshops facilitated by the Puataunofu Come Home Safely education programme	1,000	1,331	33% ✓

Variance explanation

There was an increase in the number of workers who received culturally relevant health and safety training due to delivery into three large businesses with large numbers of workers.

TOTAL REVENUE AND EXPENSES (\$MILLION)

2022/23 ACTUAL		ACTUAL	2023/24 BUDGET	VARIANCE
10.3	Revenue	9.5	11.6	(2.1)
10.3	Expenditure	9.3	12.1	(2.8)
0.0	Net surplus/(deficit)	0.2	(0.5)	0.7

**Whakamana, whakahaere, aromatawai me te arotake**

Authorise, oversee, assess and audit

In this activity area, WorkSafe focused on:

- overseeing authorisation regimes for regulated people, places and activities
- assessing and auditing regulated people, places and activities
- developing legal standards and instruments to set minimum standards for health and safety at work
- supporting businesses and organisations to self-review to help them improve their health and safety practice
- helping control hazardous substances.

2022/23 ACTUAL	PERFORMANCE MEASURE	TARGET	2023/24 ACTUAL	VARIANCE
578	5.1 The number of energy safety audits (of products, suppliers, networks, distribution systems, installations) completed	>600	814	36% ✓

Variance explanation

There was an increase in audits completed in 2023/24 due to a programme to identify electrical and gas practitioners not recording work in the Electricity and Gas High-risk Database as required.

124%	5.2 The number of high hazard sites (including major hazard facilities, petroleum and geothermal, and mining, tunnelling, and quarry sites) inspected annually	>440*	459	4% ✓
96%	5.3 The percentage of completed Controlled Substances Licences and Hazardous Substances Controls applications received that are processed within 60 working days	>90%	93%	3% ✓
92%	5.4 The percentage of completed Occupational Diving Certificate of Competence applications received that are processed within 20 working days	>80%	99%	19% ✓

* The target was changed to a number from a percentage for transparency. The new target represents 100%.

TOTAL REVENUE AND EXPENSES (\$MILLION)

2022/23 ACTUAL		ACTUAL	2023/24 BUDGET	VARIANCE
21.1	Revenue	21.0	22.2	(1.2)
21.1	Expenditure	20.4	23.0	(2.6)
0.0	Net surplus/(deficit)	0.6	(0.8)	1.4



Ketuketu, whakauruhi, me te noho haepapa

Investigate, enforce and hold to account

In this activity area, WorkSafe focused on:

- monitoring legislative compliance, including taking enforcement action where appropriate
- managing and responding to notifications
- holding those who do not meet their health and safety obligations to account
- using enforcement tools to improve health and safety practice and prevent harm
- agreeing enforceable undertakings, where appropriate, when work systems and processes require change
- issuing notices (which can include verbal directions, HSWA Improvement Notices, directive letters and Infringement Notices), prosecuting where appropriate.

2022/23 ACTUAL	PERFORMANCE MEASURE	TARGET	2023/24 ACTUAL	VARIANCE	
96%	6.1 The percentage of energy safety investigations (notifiable or non-notifiable incidents and unsafe situations) involving gas and electricity that are completed within 60 working days	>90%	93%	3%	✓
100%	6.2 The percentage of investigation files to be referred for prosecution that in the first instance, meet the WorkSafe internal standard outlined in the Investigation File Review	>80%	100%	20%	✓
New measure	6.3 The percentage of our prosecutions that result in a conviction or an enforceable undertaking	>80%	84%	4%	✓
New measure	6.4 The percentage of Mentally Healthy Work notifiers contacted by WorkSafe within 20 days of receipt of notification	>80%	97%	17%	✓
100%	6.5 The percentage of investigations where a final decision is made and communicated to victims within 12 months of the investigation commencing	100%	99%*	-	✗

* In one instance, notification was made to a victim one week after the due date for compassionate reasons.

TOTAL REVENUE AND EXPENSES (\$MILLION)

2022/23 ACTUAL		ACTUAL	2023/24 BUDGET	VARIANCE
64.1	Revenue	59.0	61.6	(2.6)
64.0	Expenditure	57.7	62.8	(5.1)
0.1	Net surplus/(deficit)	1.3	(1.2)	2.5

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.

2022/23 ACTUAL	ASSESSMENT OF PERFORMANCE	TARGET	2023/24 ACTUAL	VARIANCE
83%	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 Impacts Effectiveness Monitor	≥85%	71%	(14%)

Variance explanation

The most frequently identified improvements were to improve work practices (53%), provide better training and information (47%) and to make a physical change to the workplace (44%).

In terms of the 29% of respondents who did not make a change, their responses suggested that they continued to assess risk to minimise or eliminate it and therefore there was no need to make any change or improvement. One respondent stated:

“We have spent a lot of time continually assessing risk to minimise or eliminate it. We complete this team-wide regularly, so when the assessor arrived unannounced, there was nothing that was identified that we did not have a plan for.”

WorkSafe has also received funding through Workplace Relations and Safety – Capital for WorkSafe New Zealand. 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.

2022/23 ACTUAL	ASSESSMENT OF PERFORMANCE	TARGET	2023/24 ACTUAL	VARIANCE
Achieved	Any major capital project proposals are developed in accordance with Treasury business case guidelines	Achieved	NA	-

There were no capital project proposals in 2023/24.

Tauākī pūtea

Financial statements



Statement of comprehensive revenue and expense for the year ended 30 June 2024

\$000	NOTES	ACTUAL 2024	BUDGET 2024	ACTUAL 2023
Revenue				
Funding from the Crown	2	132,470	138,647	141,125
Interest revenue	2	1,813	1,216	1,514
Other revenue	2	10,975	19,306	14,475
Total revenue		145,258	159,169	157,114
Expenditure				
Personnel costs	3	99,408	102,606	108,967
Other expenses	5	34,807	52,658	41,248
Depreciation and amortisation expense	9,10	6,499	7,711	6,226
Finance costs	4,15	1,298	-	460
Total expenditure		142,012	162,975	156,901
SURPLUS/(DEFICIT)		3,246	(3,806)	213
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		3,246	(3,806)	213

Explanations of major variances against budget are provided in note 23.

The accompanying notes form part of these financial statements.

Statement of financial position as at 30 June 2024

\$000	NOTES	ACTUAL 2024	BUDGET 2024	ACTUAL 2023
Assets				
Current assets				
Cash and cash equivalents	6	28,283	7,951	5,920
Receivables and prepayments	7	8,086	2,250	10,663
Investments	8	10,008	22,800	20,171
TOTAL CURRENT ASSETS		46,377	33,001	36,754
Non-current assets				
Property, plant and equipment	9	9,206	12,524	11,135
Intangible assets	10	29,282	30,305	29,157
TOTAL NON-CURRENT ASSETS		38,488	42,829	40,292
TOTAL ASSETS		84,865	75,830	77,046
Liabilities				
Current liabilities				
Payables and provisions	11, 14	9,991	10,049	5,837
Revenue in advance	12	100	-	130
Employee entitlements	13	8,147	6,884	7,188
Borrowings – current	15	5,000	5,000	5,000
TOTAL CURRENT LIABILITIES		23,238	21,933	18,155
Non-current liabilities				
Employee entitlements	13	864	430	711
Borrowings	15	14,528	17,175	15,223
TOTAL NON-CURRENT LIABILITIES		15,392	17,605	15,934
TOTAL LIABILITIES		38,630	39,538	34,089
NET ASSETS		46,235	36,292	42,957
Equity				
Capital reserves	18	35,778	33,410	35,746
Memorandum account	18	2,443	1,108	2,710
Accumulated surplus/(deficit)	18	8,014	1,774	4,501
TOTAL EQUITY		46,235	36,292	42,957

Explanations of major variances against budget are provided in note 23.

The accompanying notes form part of these financial statements.

Statement of changes in equity for the year ended 30 June 2024

\$000	NOTES	ACTUAL 2024	BUDGET 2024	ACTUAL 2023
Balance at 1 July		42,957	40,098	35,973
Total comprehensive revenue and expense		3,246	(3,806)	213
Owner transactions				
Capital contribution	15, 18	1,643	-	6,771
Return of funding	18	(1,611)	-	-
BALANCE AT 30 JUNE		46,235	36,292	42,957

Explanations of major variances against budget are provided in note 23.

The accompanying notes form part of these financial statements.

Statement of cash flows for the year ended 30 June 2024

\$000	NOTES	ACTUAL 2024	BUDGET 2024	ACTUAL 2023
Cash flows from operating activities				
Receipts from the Crown		135,100	138,647	141,125
Interest received		1,813	1,216	1,514
Receipts from other revenue		13,552	19,345	6,302
Payments to suppliers		(34,205)	(53,189)	(54,250)
Payments to employees		(98,177)	(100,104)	(109,963)
GST (net)		530	(970)	418
Net cash flow from/(used in) operating activities		18,613	4,945	(14,854)
Cash flows from investing activities				
Receipts from sale of property, plant and equipment		1,354	-	583
Purchase of property, plant and equipment	9	(2,686)	(2,180)	(4,023)
Purchase of intangible assets	10	(4,731)	(12,315)	(14,784)
Receipts/(payments) for new term deposits		10,163	9,000	15,346
Net cash flow from/(used in) investing activities		4,100	(5,495)	(2,878)
Cash flows from financing activities				
Loan drawdown	15	4,650	4,650	10,530
Loan repayment	15	(5,000)	(5,000)	-
Capital contribution	18	-	-	4,011
Net cash flow (used in)/from financing activities		(350)	(350)	14,541
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		22,363	(900)	(3,191)
Cash and cash equivalents at the beginning of the year		5,920	8,851	9,111
Cash and cash equivalents at the end of the year		28,283	7,951	5,920

Explanations of major variances against budget are provided in note 23.

The accompanying notes form part of these financial statements.

**Reconciliation of net surplus/(deficit)
to net cash flow from operating activities
for the year ended 30 June 2024**

\$000	ACTUAL 2024	ACTUAL 2023
Net surplus	3,246	213
Add/(less) non-cash items		
Depreciation and amortisation expense	6,499	6,226
Loss from disposal and impairment of assets	1,368	1,414
Return of capital	(1,611)	-
Total non-cash items	6,256	7,640
Add/(less) items classified as investing or financing activities		
(Gains)/losses on disposal of property, plant and equipment	-	(192)
Interest expense on loan	1,298	460
Total items classified as investing or financing activities	1,298	268
Add/(less) movements in statement of financial position items		
Decrease/(increase) in receivables	1,175	(3,536)
Decrease/(increase) in prepayments	1,402	(4,445)
Increase/(decrease) in payables	4,154	(4,294)
(Decrease)/increase in revenue in advance	(30)	(9,704)
Increase/(decrease) in employee entitlements	1,112	(996)
Net movements in working capital items	7,813	(22,975)
NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES	18,613	(14,854)

The accompanying notes form part of these financial statements.

Notes to the financial statements

1. Statement of accounting policies

REPORTING ENTITY

WorkSafe New Zealand, 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 the Crown 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 financial statements for WorkSafe are for the 12 months ended 30 June 2024 and were approved by the Board on 30 October 2024.

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\$).

STANDARDS ISSUED AND NOT YET EFFECTIVE AND NOT EARLY ADOPTED

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

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.

PBE IFRS 17 Insurance Contracts

This new standard sets out accounting requirements for insurers and other entities that issue insurance contracts and applies to financial reports covering periods beginning on or after 1 January 2026.

These amendments and new standard are not expected to have a significant impact.

NEW OR AMENDED STANDARDS ADOPTED

2022 Omnibus Amendments to PBE Standards, issued June 2022

2022 Omnibus Amendments issued by the External Reporting Board (XRB) include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards, effective for reporting periods starting 1 January 2023. WorkSafe has adopted the revised PBE standards, and the adoption did not result in any significant impact on WorkSafe's financial statements.

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a particular note are outlined below and have been applied consistently to all periods presented in these financial statements.

Foreign currency

Foreign currency transactions are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

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. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, Inland Revenue (including the GST relating to investing and financing activities) is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

WorkSafe is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Budget figures

The budget figures are derived from the *Statement of performance expectations 2023/24* as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted by the Board in preparing these financial statements. The budget figures are unaudited.

Critical accounting estimates and assumptions

In preparing these financial statements, WorkSafe has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed reasonable under the circumstances. There are no critical assumptions to detail specifically.

2. 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.

OTHER REVENUE

\$000	ACTUAL 2024	ACTUAL 2023
Safety case revenue	226	113
ACC funding	9,462	12,134
Rent from sub-leases	148	152
Registration fees collected	166	178
Other revenue	973	1,898
TOTAL OTHER REVENUE	10,975	14,475

The ACC multi-year partnering agreement provides funding for the Harm Reduction Action Plan funds, which are fully allocated and accounted for in accordance with an Injury Prevention Measure Commitment. These are reported to ACC regularly.

3. 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.

PERSONNEL COSTS

\$000	ACTUAL 2024	ACTUAL 2023
Salaries and wages	85,958	92,197
Defined contribution plan employer contributions	2,693	2,812
Increase/(decrease) in net leave provision	(98)	(58)
Other personnel-related costs	2,853	5,032
Contractors	4,065	8,513
Restructuring costs	3,937	471
TOTAL PERSONNEL COSTS	99,408	108,967

KEY MANAGEMENT PERSONNEL COMPENSATION

\$000	ACTUAL 2024	ACTUAL 2023
Board members		
Remuneration	185	243
Number of FTE members ⁴	0.95	1.31
Leadership members		
Remuneration	2,695	2,496
Number of FTE members	8.00	11.00
TOTAL KEY MANAGEMENT PERSONNEL REMUNERATION	2,880	2,739

Key management personnel include all Board members, the Chief Executive and members of the WorkSafe Executive Leadership Team.

4. Finance costs

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

\$000	ACTUAL 2024	ACTUAL 2023
Interest on concessionary loan (note 15)	1,298	460
TOTAL FINANCE COSTS	1,298	460

5. Other expenses

\$000	ACTUAL 2024	ACTUAL 2023
Fees to Deloitte Limited for the audit of financial statements	183	171
Staff travel	2,375	4,430
Advertising, publicity, and sponsorship	714	1,170
Consultancy	1,615	3,971
Outsourced professional services ⁵	5,485	9,322
Fees to Board members	185	243
Fees to Advisory Board members	67	104
ICT costs and technical support	7,509	4,551
Legal services	3,649	5,286
Shared services provided by MBIE ⁶	1,670	1,949
Levy collection (services paid to ACC)	869	869
Other expenses	1,216	1,711
Rental and leasing costs	4,480	4,676
Loss/(gain) on disposal of assets	355	(192)
Impairment of intangible asset (note 10)	814	1,414
Other property costs	3,621	1,573
TOTAL OTHER EXPENSES	34,807	41,248

⁴ Board member FTE calculations are based on the assumptions noted in Cabinet Office Circular CO (22) 2.

⁵ Outsourced professional services includes payments for ACC and other partnership funding activities, expert witness and other services from industry experts, and research and survey services.

⁶ MBIE provides support as part of a service-level agreement, which includes ICT, property services and contact centre services.

6. 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.

CASH AND CASH EQUIVALENTS

\$000	ACTUAL 2024	ACTUAL 2023
Cash at bank and on hand	28,283	5,920
TOTAL CASH AND CASH EQUIVALENTS	28,283	5,920

While cash and cash equivalents at 30 June 2024 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 and ACC's harm prevention agreement.

7. 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.

RECEIVABLES AND PREPAYMENTS

\$000	ACTUAL 2024	ACTUAL 2023
Receivables from the sales of goods and services (exchange transactions)	4,339	4,750
Less: Allowance for credit losses	(1,049)	(285)
Receivables, net	3,290	4,465
Prepayments	4,796	6,198
TOTAL RECEIVABLES AND PREPAYMENTS	8,086	10,663

The potential credit loss rates of receivables as at 30 June 2024 and 30 June 2023 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.

The allowance for credit losses as at 30 June 2024 and 30 June 2023 was determined as follows.

30 JUNE 2024	RECEIVABLES DAYS PAST DUE				TOTAL
	CURRENT	MORE THAN 30 DAYS	MORE THAN 60 DAYS	MORE THAN 90 DAYS	
Expected credit loss rate	-	-	-	67%	-
Gross carrying amount (\$000)	2,777	-	-	1,562	4,339
Lifetime expected credit loss (\$000)	-	-	-	(1,049)	(1,049)
Receivables, net	2,777	-	-	513	3,290

30 JUNE 2023	RECEIVABLES DAYS PAST DUE				TOTAL
	CURRENT	MORE THAN 30 DAYS	MORE THAN 60 DAYS	MORE THAN 90 DAYS	
Expected credit loss rate	-	-	-	49%	-
Gross carrying amount (\$000)	4,168	-	-	582	4,750
Lifetime expected credit loss (\$000)	-	-	-	(285)	(285)
Receivables, net	4,168	-	-	297	4,465

The carrying amounts of receivables approximate the fair value. There are \$1,048,694 potential credit losses for receivables (2022/23: \$285,211).

8. Investments

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

INVESTMENTS

\$000	ACTUAL 2024	ACTUAL 2023
Current portion		
Term deposits	10,008	20,171
TOTAL CURRENT INVESTMENTS	10,008	20,171

There is no impairment provision for investments.

The carrying amount of term deposits with maturities less than 12 months approximates their fair value.

9. 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.

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.

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

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.

During the year ended 30 June 2024, a loss on disposal of \$0.35m was recognised (2022/23: gain on disposal of \$0.19m).

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.

PROPERTY, PLANT AND EQUIPMENT

\$'000	FURNITURE AND OFFICE EQUIPMENT	LEASEHOLD IMPROVEMENTS	COMPUTER HARDWARE	MOTOR VEHICLES	WORK IN PROGRESS	TOTAL
Cost or valuation						
Balance at 1 July 2022	4,903	4,435	2,756	7,210	877	20,181
Additions	-	-	-	-	4,023	4,023
Disposals	(1,249)	-	(88)	(1,280)	-	(2,617)
Transfers from WIP	302	930	117	1,121	(2,470)	-
Balance at 30 June 2023	3,956	5,365	2,785	7,051	2,430	21,587
Additions	-	-	-	-	2,686	2,686
Disposals	(2,117)	(2,344)	(84)	(1,167)	(554)	(6,266)
Transfers from WIP	-	1,859	506	2,134	(4,499)	-
Balance at 30 June 2024	1,839	4,880	3,207	8,018	63	18,007
Accumulated depreciation and impairment losses						
Balance at 1 July 2022	3,235	1,932	1,597	3,144	-	9,908
Depreciation expense	615	941	510	704	-	2,770
Disposals	(1,249)	-	(86)	(891)	-	(2,226)
Balance at 30 June 2023	2,601	2,873	2,021	2,957	-	10,452
Depreciation expense	463	823	558	863	-	2,707
Disposals	(1,692)	(1,806)	(83)	(777)	-	(4,358)
Balance at 30 June 2024	1,372	1,890	2,496	3,043	-	8,801
Carrying amounts						
At 30 June 2023	1,355	2,492	764	4,094	2,430	11,135
At 30 June 2024	467	2,990	711	4,975	63	9,206

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.

10. 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.

During the year ended 30 June 2024, an impairment loss of \$0.8m was recognised (2022/23: \$1.4m) in relation to software assets in development that are to be replaced by a more cost-effective alternative.

INTANGIBLE ASSETS

\$000	ACQUIRED SOFTWARE	INTERNALLY GENERATED SOFTWARE	WORK IN PROGRESS	TOTAL
Cost or valuation				
Balance at 1 July 2022	9,305	10,912	10,785	31,002
Additions	-	-	14,784	14,784
Impairment of WIP	-	-	(1,414)	(1,414)
Transfers from WIP	3,013	5,473	(8,486)	-
Balance at 30 June 2023	12,318	16,385	15,669	44,372
Additions	-	-	4,731	4,731
Impairment of WIP	-	-	(814)	(814)
Transfers from WIP	-	18,744	(18,744)	-
Balance at 30 June 2024	12,318	35,129	842	48,289
Accumulated amortisation and impairment losses				
Balance at 1 July 2022	3,675	8,084	-	11,759
Amortisation expense	1,900	1,556	-	3,456
Balance at 30 June 2023	5,575	9,640	-	15,215
Amortisation expense	1,897	1,895	-	3,792
Balance at 30 June 2024	7,472	11,535	-	19,007
Carrying amounts				
Balance at 30 June 2023	6,743	6,745	15,669	29,157
BALANCE AT 30 JUNE 2024	4,846	23,594	842	29,282

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

11. Creditors and other payables

PAYABLES

\$000	ACTUAL 2024	ACTUAL 2023
Payables under exchange transactions		
Creditors	564	267
Accrued expenses	2,659	4,309
Other	247	200
Total payables under exchange transactions	3,470	4,776
Payables under non-exchange transactions		
Taxes payables (GST, PAYE and rates)	1,487	963
Return of funding	4,241	-
Provisions (note 14)	793	98
Total payables under non-exchange transactions	6,521	1,061
TOTAL PAYABLES	9,991	5,837

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

12. Revenue in advance

Funding for safety case reviews for major hazard facilities 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.

REVENUE IN ADVANCE

\$000	ACTUAL 2024	ACTUAL 2023
Safety case revenue	100	130
TOTAL CURRENT REVENUE IN ADVANCE	100	130

13. 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.

EMPLOYEE ENTITLEMENTS

\$000	ACTUAL 2024	ACTUAL 2023
Current portion		
Accrued salaries and wages	2,138	979
Annual leave	5,558	5,688
Leave in lieu of overtime	79	59
Retirement and long-service leave	372	462
Total current portion	8,147	7,188
Non-current portion		
Retirement and long-service leave	864	711
Total non-current portion	864	711
TOTAL EMPLOYEE ENTITLEMENTS	9,011	7,899

Melville Jessup Weaver completed a valuation of the liability for retirement and long-service leave that was expected to be accrued by all eligible employees as at 30 June 2024 and 30 June 2023. The amount noted above reflects the revised actuarial calculations provided by Melville Jessup Weaver, which are in accordance with PBE IPSAS 25 Employee Benefits.

Two key assumptions used in calculating the retirement and long service leave liability were the discount rate and the salary inflation assumption. The discount rate is based on rates supplied by the Treasury. The salary inflation is based on the best estimate of future increases that Melville Jessup Weaver consider to be within a reasonable range.

If the discount rate were to differ by 1% from that used, with all other factors held constant, the carrying amount of the retirement and long-service leave liability would be an estimated \$30,000 higher/lower. If the salary inflation rate were to differ by 1% of that used, with all other factors held constant, the carrying amount of the retirement and long-service leave liability would be an estimated \$30,000 higher/lower.

14. 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.

PROVISIONS

\$000	ACTUAL 2024	ACTUAL 2023
Current portion		
Restructuring	221	98
Make-good provision	572	-
Total current portion	793	98
TOTAL PROVISIONS	793	98

Movements for each class of provision are as follows:

\$000	RESTRUCTURING	MAKE-GOOD PROVISION
Opening balance at 1 July 2023	98	-
Additional provisions made	221	572
Amounts used	(98)	-
CLOSING BALANCE AS AT 30 JUNE 2024	221	572

15. Borrowings

Movements in the concessionary loan principal are as follows.

\$000	ACTUAL 2024	ACTUAL 2023
Opening balance	23,920	13,390
Loan drawdown for the year	4,650	10,530
Loan repayment for the year	(5,000)	-
CLOSING BALANCE	23,570	23,920

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. During the year ended 30 June 2024, WorkSafe made a further draw-down of the loan with a face value of \$4.7m (2022/23: \$10.5m). In assessing the market value of similar funding arrangements in the current year, WorkSafe used rates of 7.9% as the rate is considered to be the market lending rate at the time of drawdown (2022/23: 7.5%). WorkSafe repaid \$5.0m of the loan during the year (2022/23: nil).

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.

Movements in the fair value of concessionary loans are as follows.

\$000	ACTUAL 2024	ACTUAL 2023
Borrowings		
Opening balance	20,223	11,993
Loan drawdown for the year	4,650	10,530
Loan repayment for the year	(5,000)	-
Fair value write-down to equity	(1,643)	(2,760)
Interest (note 4)	1,298	460
Total borrowings	19,528	20,223
Current portion	(5,000)	(5,000)
NON-CURRENT BORROWINGS	14,528	15,223

As at 30 June 2024, the total face value of the loans is \$23.6m (2022/23: \$23.9m) and the carrying value at amortised cost recognised in the statement of financial position is \$19.5m (2022/23: \$20.2m).

A capital contribution of \$1.6m has been recognised for the year ended 30 June 2024 to capital reserves (2022/23: \$2.8m). The table above provides a reconciliation between the opening and closing balance of liabilities arising from financing activities.

16. Capital commitments and operating leases

CAPITAL COMMITMENTS

WorkSafe has capital commitments of nil for the current year (2022/23: \$1.8m).

\$000	ACTUAL 2024	ACTUAL 2023
Motor vehicles	-	-
Acquired software	-	1,787
TOTAL CAPITAL COMMITMENTS	-	1,787

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.

OPERATING LEASES AS LESSEE

Significant operating commitments are for office rents and car parks and do not include any other estimates of operating costs within the lease. There were no restrictions placed on WorkSafe by any of its leasing arrangements.

\$000	ACTUAL 2024	ACTUAL 2023
No later than one year	3,126	3,813
Later than one year and not later than two years	2,926	1,833
Later than two years and not later than five years	5,239	3,224
Later than five years	284	573
TOTAL NON-CANCELLABLE LEASES	11,575	9,443

The above table also includes the rent for offices that WorkSafe leases in regional locations from MBIE and Stats NZ.

Total future minimum sub-lease payments to be received under non-cancellable sub-leases for office space at balance date are nil (2022/23: nil).

17. Contingent assets and liabilities

CONTINGENT LIABILITIES

There are no contingent liabilities for the current year (2022/23: nil).

CONTINGENT ASSETS

At year end, WorkSafe had a contingent asset for Public Service Pay Adjustment funding that was held in contingency pending Cabinet approval, and was subsequently approved after year end, as referred to in note 20 (2022/23: nil).

18. Equity

EQUITY POLICY

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into capital reserves, memorandum accounts and accumulated surplus/(deficit).

\$000	ACTUAL 2024	ACTUAL 2023
Capital reserves		
Balance at 1 July	35,746	28,975
Capital contribution	1,643	6,771
Return of capital ⁷	(1,611)	-
Balance at 30 June	35,778	35,746
Memorandum accounts		
Opening balance 1 July	2,710	2,814
Net memorandum accounts surplus for the year	(267)	(104)
Balance at 30 June	2,443	2,710
Accumulated surplus/(deficit)		
Balance at 1 July	4,501	4,184
Total comprehensive revenue and expense for the year	3,246	213
Transfer of net memorandum accounts accumulated surplus for the year	267	104
Balance at 30 June	8,014	4,501
TOTAL EQUITY AT 30 JUNE	46,235	42,957

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 fees, levies or charges. The balance of each memorandum account is expected to trend towards zero over time.

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

\$000	TOTAL BALANCE (2024)	ACTUAL 2024	TOTAL BALANCE (2023)	ACTUAL 2023	ACTUAL 2022	PRIOR YEARS
Major Hazard Facilities Levy						
Revenue ⁸	19,168	1,515	17,653	2,487	2,496	12,670
Expenditure	(18,626)	(2,957)	(15,669)	(2,794)	(2,749)	(10,126)
Total surplus/(deficit)	542	(1,442)	1,984	(307)	(253)	2,544
Add Crown account deficit	1,901	1,175	726	203	194	329
TOTAL MEMORANDUM ACCOUNTS	2,443	(267)	2,710	(104)	(59)	2,873

⁷ Unspent funding from the previous year for specific activities that will no longer occur and will be returned to the Crown in 2024/25 together with unspent funding for the current year. This was recognised as a current payable at the balance sheet date.

⁸ This reflects the total Major Hazard Facilities Levy invoiced.

19. Related parties

WorkSafe is a wholly owned entity of the Crown.

Related-party disclosures have not been made for transactions with related parties that are within normal supplier or client/recipient relationships on terms and conditions no more or less favourable than those that it is reasonable to expect WorkSafe would have adopted in dealing with the parties at arm's length in the same circumstances. Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related-party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

SIGNIFICANT TRANSACTIONS WITH GOVERNMENT-RELATED ENTITIES

MBIE provided shared services to WorkSafe in 2023/24 as part of the shared services agreement between the two organisations. Purchases totalling \$3.0m (2022/23: \$3.8m) included fees for property, legal services, IT, contact centre and seconded staff members. Owing to the nature of the relationship between WorkSafe and MBIE as WorkSafe's monitoring agency, as well as the inherent cost savings in using shared services, these services may be priced at levels different from those that arm's-length transactions would cost.

MBIE reimbursed WorkSafe costs totalling \$0.07m based on an actual cost basis (2022/23: nil).

ACC has provided funding as per the multi-year partnering agreement for the Harm Reduction Action Plan as follows.

\$000	ACTUAL 2024	ACTUAL 2023
Opening balance	2,358	(9,776)
Funds received	(9,089)	-
Funds earned	9,462	12,134
ACC FUNDING RECEIVABLES	2,731	2,358

The funds spent were used:

- for the delivery of leadership support to sectors to enable them to develop critical risk initiatives
- to deliver sector-focused risk initiatives, including building health and safety maturity with young farmers, young people and construction workers
- for cross-cutting risk initiatives for worker engagement and foundational work, including strengthening the health and safety professional workforce
- for engagement with Pacific Peoples and Māori communities
- for education collateral, including development of a risk assessment tool.

WorkSafe has paid \$0.869m (2022/23: \$0.869m) to ACC for levy collection services.

BORROWINGS

WorkSafe has entered into a loan agreement with the Crown. Refer to note 15 for further details.

WorkSafe undertook the following secondments during 2023/24. Payments for the staff were based on actual salary reimbursements.

\$000	ACTUAL 2024	ACTUAL 2023
Secondments to other government agencies		
Maritime New Zealand	75	-
Fire and Emergency New Zealand	5	-
Ministry of Health	-	121
Total secondments to other government agencies	80	121

\$000	ACTUAL 2024	ACTUAL 2023
Secondments from other government agencies		
Department of Internal Affairs	120	300
Ministry of Business, Innovation and Employment	96	-
Ministry of Social Development	-	60
The Treasury	-	151
Total secondments from other government agencies	216	511

20. Events after balance date

There were no significant events after balance date that required the financial statements to be adjusted.

Subsequent to year end, WorkSafe received approval from Cabinet for Public Service Pay Adjustment funding that had been held in contingency.

21. Financial instruments

FINANCIAL INSTRUMENT CATEGORIES

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

\$000	ACTUAL 2024	ACTUAL 2023
Financial assets measured at amortised cost		
Cash and cash equivalents	28,283	5,920
Receivables (excluding taxes receivable)	3,290	4,465
Investments – term deposits	10,008	20,171
Total financial liabilities measured at amortised cost	41,581	30,556
Financial liabilities measured at amortised cost		
Borrowings	19,528	20,223
Payables (excluding taxes payable)	7,711	4,776
Total financial liabilities measured at amortised cost	27,239	24,999

FINANCIAL INSTRUMENT RISK

WorkSafe's activities expose it to a variety of financial instrument risks, including credit risk and liquidity risk. WorkSafe has policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions to be entered into that are speculative in nature.

CASH FLOW INTEREST RATE RISK

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates.

WorkSafe has investment policies to manage the risk associated with cash flow interest rate risk. WorkSafe currently has no variable interest rate investments.

CURRENCY RISK

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

WorkSafe makes purchases of goods and services overseas that require it to enter into transactions denominated in foreign currencies. As a result of these activities, exposure to currency risk arises.

WorkSafe manages foreign currency risks arising from contractual commitments and liabilities by entering into forward foreign exchange contracts to manage the foreign currency risk exposure. During 2023/24, no forward foreign exchange contracts were entered into by WorkSafe (2022/23: nil).

CREDIT RISK

Credit risk is the risk that a third party will default on its obligations to WorkSafe, causing WorkSafe to incur loss.

Owing to the timing of WorkSafe's cash inflows and outflows, WorkSafe invests surplus cash with registered banks.

In the normal course of business, WorkSafe is exposed to credit risk from cash and term deposits with banks, debtors and other receivables. For each of these, the maximum credit exposure is best represented by the carrying amount in the statement of financial position. WorkSafe has experienced no defaults of interest or principal payments for term deposits. WorkSafe holds no collateral or other credit enhancements for financial instruments that give rise to credit risk.

CREDIT QUALITY OF FINANCIAL ASSETS

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to credit ratings.

\$000	ACTUAL 2024	ACTUAL 2023
Counterparties with credit ratings		
Cash at bank and term deposits		
AA- (Standard & Poor's)	33,287	20,876
AA+ (Fitch)	5,004	5,044
Total cash at bank and term deposits	38,291	25,920
Counterparties without credit ratings		
Debtors and other receivables excluding taxes	3,290	4,465
TOTAL DEBTORS AND OTHER RECEIVABLES EXCLUDING TAXES	3,290	4,465

LIQUIDITY RISK

Liquidity risk is the risk that WorkSafe will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and the ability to close out market positions. WorkSafe primarily manages liquidity risk by continually monitoring forecast and actual cash flow requirements.

CONTRACTUAL MATURITY ANALYSIS OF FINANCIAL LIABILITIES

The table below analyses financial liabilities into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

\$000	ACTUAL 2024	ACTUAL 2023
Payables (excluding taxes payable)		
Carrying amount, contractual cash flows and payables less than 6 months	7,711	4,776
Face value, borrowings less than 12 months	5,000	5,000
Face value, borrowings more than 12 months, less than 2 years	5,000	5,000
Face value, borrowings more than 2 years, less than 5 years	13,570	13,920
TOTAL PAYABLES (EXCLUDING TAXES PAYABLE)	31,281	28,696

22. Capital management

WorkSafe's capital is equity that comprises accumulated funds. Equity is represented by net assets.

WorkSafe is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, the acquisition of securities, issuing guarantees and indemnities, and the use of derivatives. WorkSafe complied with the financial management requirements of the Crown Entities Act 2004 during the year.

WorkSafe manages equity as a by-product of prudently managing revenue, expenses, assets, liabilities, investments and general financial dealings to ensure that WorkSafe effectively achieves its objectives and purpose.

23. Explanations of major variances against budget

Explanations of major variances from WorkSafe's budgeted figures in the statement of performance expectations are as follows.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Revenue was lower than the original statement of performance expectations budget by \$13.9m

- Crown revenue was lower than budget by \$6.2m mainly due to the Public Service Pay Adjustment contingency funding not being recognised until it was approved by joint Ministers and the return of funding received for specific activities that will no longer occur. This was partially offset with additional Crown revenue for the Whakaari trial and victim and coronial services.
- Interest and other revenue - ACC revenue was lower than budget, mainly due to revisions to the ACC programme activity during the year, which aligns to ACC programme expenditure. This was slightly offset by higher interest income due to higher interest rates for funds on term deposit.

Expenditure was lower than the original statement of performance expectations budget by \$20.9m

- Personnel costs were \$3.2m lower mainly due to more vacancies and greater attrition during the organisational change.
- Other expenses were \$17.8m lower due to cost-saving measures and strong cost controls that have been in place throughout the year and lower than anticipated ACC-related activities as mentioned above.
- Depreciation and amortisation was lower than budget due to lower capital expenditure and the time of completion of some capital projects being later than planned.

STATEMENT OF FINANCIAL POSITION

Assets

- Cash was higher than budget mainly due to the timing of placing funds on term deposit (investments) and overall lower spending.
- Receivables were higher than budget mainly due to ACC revenue received after year end.
- Investments were lower than budget due to the timing of investing cash on short-term deposit.
- Property, plant and equipment and intangible assets were lower than budget mainly due to lower capital spend and the sale, write-off and impairment of assets during the year.

Liabilities

- Employee entitlements were higher than budget due to higher annual leave balances and accrued salaries.
- Borrowings were lower than budget due to interest being classified as a capital contribution, which was not included in the budget.

Equity

- Equity was higher than budget due to a surplus result compared to the budgeted deficit, higher surplus in the memorandum accounts and opening equity greater than budget.

STATEMENT OF CASH FLOWS

The overall cash position is higher than budget mainly due to lower expenditure. The individual differences reflect the variances in the statement of comprehensive revenue and expenses and statement of financial position discussed above.

24. Cost of service summary

The following tables show the activities of WorkSafe between Workplace Health and Safety and Energy Safety activities.

\$000	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023	BUDGET 2023	VARIANCE 2023
Workplace Health and Safety						
Revenue – Crown	128,056	134,233	(6,177)	136,711	136,711	-
Revenue – other	12,788	20,522	(7,734)	15,988	14,585	1,403
Total revenue	140,844	154,755	(13,911)	152,699	151,296	1,403
Expenditure	137,635	158,072	(20,437)	152,854	155,677	(2,823)
SURPLUS/(DEFICIT)	3,209	(3,317)	6,526	(155)	(4,381)	4,226
Energy Safety						
Revenue – Crown	4,414	4,414	-	4,414	4,414	-
Revenue – other	-	-	-	1	-	1
Total revenue	4,414	4,414	-	4,415	4,414	1
Expenditure	4,377	4,903	(526)	4,047	4,448	(401)
SURPLUS/(DEFICIT)	37	(489)	526	368	(34)	402
Total WorkSafe						
Revenue – Crown	132,470	138,647	(6,177)	141,125	141,125	-
Revenue – other	12,788	20,522	(7,734)	15,989	14,585	1,404
Total revenue	145,258	159,169	(13,911)	157,114	155,710	1,404
Expenditure	142,012	162,975	(20,963)	156,901	160,125	(3,224)
SURPLUS/(DEFICIT)	3,246	(3,806)	7,052	213	(4,415)	4,628

COST ALLOCATION

Where cost allocation is required, WorkSafe has derived the cost of service using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on the pro-rata costs of the activities.

The costs of internal services not directly charged to activities are allocated to significant activities based on the pro-rata costs of the activities.

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

STATEMENT OF BUDGETED AND ACTUAL EXPENSES AND CAPITAL EXPENDITURE AGAINST APPROPRIATIONS

The following table shows WorkSafe's appropriation.

\$000	ACTUAL 2024	APPROVED APPROPRIATION 2024	ACTUAL 2023
Vote Labour Market			
Non-departmental output expenses			
Workplace Relations and Safety – Workplace Health and Safety ⁹	131,601	134,231	140,256
Workplace Relations and Safety – Health and Safety at Work Levy – Collection Services	869	869	869
TOTAL NON-DEPARTMENTAL OUTPUT EXPENSES	132,470	135,100	141,125
Non-departmental capital expenditure			
Workplace Relations and Safety – Concession Expenses for Loans	4,650	4,650	10,530
Workplace Relations and Safety – Funding WorkSafe's role under the COVID-19 Public Health Response Act 2021	-	-	1,500
Workplace Relations and Safety – Implementing new Plant and Structures regulations	-	-	1,950
Workplace Relations and Safety – Increasing WorkSafe New Zealand Capacity to Support the Kigali Amendment to the Montreal Protocol	-	-	561
TOTAL NON-DEPARTMENTAL CAPITAL EXPENDITURE	4,650	4,650	14,541

⁹ Actual output expenses funding was less than approved appropriation due to funding that was received for specific activities that will no longer occur. The funding will be returned to the Crown in 2024/25 together with unspent funding from the previous year for the specific activities and was recognised as a current payable at the balance sheet date.



Rīpoata o te kaiarotake motuhake Independent auditor's report

To the readers of WorkSafe New Zealand's financial statements and performance information for the year ended 30 June 2024

The Auditor-General is the auditor of WorkSafe New Zealand ('WorkSafe'). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements and the performance information, of WorkSafe on his behalf.

Opinion

We have audited:

- the financial statements of the WorkSafe on pages 64 to 88 that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of WorkSafe included in tables 2.1 to 3.0 on pages 24 to 30, tables 1.2 to 6.2 on pages 31 to 34, and pages 57 to 62.

In our opinion:

- the financial statements of WorkSafe on pages 64 to 88:
 - present fairly, in all material respects:
 - › its financial position as at 30 June 2024; and
 - › its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the performance information for the year ended 30 June 2024:
 - presents fairly, in all material respects, for each class of reportable outputs:
 - › its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - › its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 October 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements and the performance information

The Board is responsible on behalf of WorkSafe for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to WorkSafe's statement of performance expectations.

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

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

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the WorkSafe's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the performance information which reports against the WorkSafe's statement of performance expectations.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on WorkSafe's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause WorkSafe to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 23, 35 to 56, and 93 to 104, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

Independence

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

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



Hamish Anton

Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Ētahi atu take

Other matters

to report

Ngā tohutohu a te Minita **Ministerial directions**

WorkSafe is required to publish information on any direction given to WorkSafe by a Minister in writing under any enactment during that financial year along with other directions that remain current.

DIRECTION	MINISTER	EFFECTIVE DATE
Whole-of-government direction regarding the New Zealand Business Number	Minister for the Public Service Minister of Finance	Various
Whole-of-government direction regarding procurement functional leadership	Minister for the Public Service Minister of Finance	1 February 2015
Whole-of-government direction regarding property functional leadership	Minister for the Public Service Minister of Finance	1 July 2014
All-of-government shared authentication services	Minister for the Public Service Minister of Finance	21 July 2008

Policy initiatives funded in previous Budgets

Initiatives completed before 1 July 2023, including COVID response initiatives, were reported in the *Annual report 2022/23* and are not included below.

Increasing WorkSafe's capacity to improve the health and safety outcomes of workers in New Zealand

Capital for WorkSafe

In 2019, Cabinet approved funding of \$56.99m over four years to maintain services and develop a programme of modernisation. Cabinet placed a further \$56.88m in contingency consisting of \$25.31m operational funding and \$31.57m of capital to deliver harm prevention programmes, research and data analytics, depreciation and digital services.

BUDGET YEAR FUNDED	TOTAL	LOCATION OF PERFORMANCE INFORMATION
Budget 2019	\$56.99m over four years and further \$56.88 million in contingency funding	<i>Digital transformation</i> (page 40) <i>Note 15</i> (page 80) <i>Reportable outputs</i> (page 62)

Government response to Whakaari | White Island: Litigation costs and policy reform of the adventure activities regime

This initiative allows WorkSafe and the MBIE to complete their response to Whakaari-related work, including the litigation process and the development and implementation of further policy reform of the adventure activities regulatory regime. Projected outcomes of this initiative are continued trust in the health and safety at work system, fewer injuries and fatalities in the adventure tourism sector and positive change to Aotearoa health and safety culture.

BUDGET YEAR FUNDED	TOTAL	LOCATION OF PERFORMANCE INFORMATION
Budget 2020	\$18.230m over four years	<i>Whakaari White Island sentencing</i> (page 41)

Implementing new Plant and Structures regulations

This initiative enables the implementation of reforms that will deliver critical system change to keep workers healthy and safe. The implementation of the new regulations has been designed to maximise compliance across the system to reduce serious injuries and fatalities by proactively engaging thousands of businesses impacted by the regulations about their duties and supporting businesses to comply with their duties. A total of \$5.56m was returned through Budget 2024.

BUDGET YEAR FUNDED	TOTAL	LOCATION OF PERFORMANCE INFORMATION
Budget 2022	\$8.17m	<i>Protect people from machines</i> (page 37)



Appendices

Appendix 1: WorkSafe's statutory functions

(section 10 WorkSafe New Zealand Act 2013)

WorkSafe New Zealand's functions are to:

- a. advise on the operation of the work health and safety system, including coordination across the different components of the system
- b. make recommendations for changes to improve the effectiveness of the work health and safety system, including legislative changes
- c. monitor and enforce compliance with relevant health and safety legislation
- ca. publish information about:
 - i. its approach to enforcing compliance with relevant health and safety legislation (including where a provision of relevant health and safety legislation overlaps with a provision in another enactment); and
 - ii. its performance standards for completing investigations in relation to enforcing compliance with relevant health and safety legislation
- d. make recommendations about the level of any funding (including fees or levies) that WorkSafe New Zealand requires to effectively carry out its function
- e. develop codes of practice
- ea. develop safe work instruments
- f. provide guidance, advice, and information on work health and safety to:
 - i. persons who have duties under the relevant health and safety legislation; and
 - ii. the public
- g. promote and support research, education, and training in work health and safety
- h. collect, analyse, and publish statistics and other information relating to work health and safety
- i. engage in, promote, and coordinate the sharing of information with other agencies and interested persons that contribute to work health and safety
- j. foster a cooperative and consultative relationship between persons who have duties under the relevant health and safety legislation and the persons to whom they owe duties and their representatives in relation to work health and safety
- ja. foster a cooperative and consultative relationship with the EPA when carrying out its functions, duties, and powers in respect of hazardous substances
- k. promote and coordinate the implementation of work health and safety initiatives by establishing partnerships or collaborating with other agencies or interested persons in a coherent, efficient, and effective way
- l. perform or exercise any other functions or powers conferred on WorkSafe New Zealand by or under any other enactment
- m. perform any additional function that the Minister directs under section 112 of the Crown Entities Act 2004.

Appendix 2: Description of WorkSafe’s regulatory interventions

Directive letter	<p>A written enforcement tool used by WorkSafe inspectors that sets out steps the recipient must follow in order to comply with HSWA or its regulations.</p> <p>Directive letters are non-statutory enforcement measures. They are used when the inspector makes a decision that the non-compliance does not require a statutory notice.</p> <p>WorkSafe keeps a record of the advice given in these letters in case there is a similar breach in the future.</p>
Energy Safety warning	<p>A warning notice that outlines the offence and the remedial action to take.</p>
Enforceable undertaking	<p>An agreement between WorkSafe and a duty holder following a breach (including an alleged breach) of HSWA. Once in place, it’s legally binding. Generally used as an alternative to prosecution.</p>
Improvement Notice	<p>A notice issued by a health and safety inspector requiring changes to be made within a certain time period to improve a risky situation.</p>
Infringement Notice	<p>A notice issued by a health and safety inspector or a technical officer requiring a responsible party to pay a fine for breaching specified health and safety obligations.</p> <p>Infringement Notices may be used for specified breaches under HSWA, the Gas Act 1992, the Electricity Act 1992 or associated regulations.</p>
Prohibition Notice	<p>A notice issued by a WorkSafe inspector when there is a serious risk to people’s health and safety. A Prohibition Notice requires all activities that pose a serious risk to people’s health and safety to stop immediately until the problem is resolved.</p> <p>A Prohibition Notice may require a PCBU to:</p> <ul style="list-style-type: none"> - cease importation - cease the use, sale or manufacture of the product or installation - alert the public of safety risks - specify how to follow the instructions given by WorkSafe.
Safe work instrument	<p>A safe work instrument (SWI) is a form of legislation that supports or complements regulations. SWIs allow for greater flexibility and more timely updates to the regulatory framework, reflecting changes in technology, standards, and health and safety practices.</p> <p>WorkSafe develops SWIs to:</p> <ul style="list-style-type: none"> - prescribe detailed or technical matters or standards (often industry specific) that change relatively frequently - set additional or modified workplace controls for hazardous substances approved or reassessed by the Environmental Protection Authority - provide an alternative means of complying with regulations - support the effective operation of the health and safety regulatory framework, for example, by setting exposure monitoring standards or requirements for training, competence or safety management systems.
Sustained compliance letter	<p>A sustained compliance letter is issued instead of a Prohibition Notice when the duty holder rectifies the issue while the inspector is still on site.</p> <p>It creates a written record and allows the duty holder to address the underlying issue(s) that led to the immediate risk of harm.</p> <p>WorkSafe keeps a record of the advice given in these letters in case there is a similar breach in the future.</p>
Verbal direction	<p>A verbal enforcement tool used by WorkSafe inspectors to set out steps that the recipient must follow in order to comply with HSWA or its regulations.</p> <p>Verbal directions are non-statutory enforcement measures. They are used when the inspector decides that the non-compliance does not require a statutory notice.</p> <p>WorkSafe keeps a record of the advice given in case there is a similar breach in the future.</p>

For a list of WorkSafe’s definitions, please visit our website: [worksafe.govt.nz](https://www.worksafe.govt.nz)

Appendix 3: Location of reporting against measures

Note: Measures reported in Appendix 4 have not been updated for 2023/24 as updated data is not available. The majority of these measures were reported in WorkSafe's *Annual report 2022/23*. There are no updates for Outcomes 1.2 and 1.3 as the data for these measures comes from surveys that are conducted once every 3–5 years. Those surveys have not been run since the baseline was established in 2021.

MEASURE	INDICATOR	LOCATION
Statement of intent 2021/22–2024/25 – Outcomes See <i>Contributing to the health and safety at work system</i> (pages 19–30)		
Fewer workers experience health problems caused or made worse by work	Outcome 1.1	Appendix 4 (reported 2022/23)
Fewer people are exposed to carcinogens through their work	Outcome 1.2	Appendix 4 (reported 2022/23)
Worker experience of the psychosocial working environment improves	Outcome 1.3	Appendix 4 (reported 2022/23)
Fewer people are injured because of their work	Outcome 2.1	Pages 24–25
Harm to the public from energy sources (including significant property damage) remains low or decreases	Outcome 2.2	Page 26
	Outcome 3a	Page 30
As overall work health and safety outcomes improve, differences in outcomes between population groups narrow	Outcome 3b, 3c, 3d	Appendix 4 (reported 2022/23)
Statement of intent 2021/22–2024/25 – Impacts See <i>Contributing to the health and safety at work system</i> (pages 31–34)		
More people in Aotearoa value health and safety at work	Impact 1.1	Appendix 4 (reported 2022/23)
More businesses and organisations incorporate health and safety into business as usual	Impact 1.2	Page 31
More employers and workers have the appropriate capabilities for healthy and safe work	Impact 2.1	Appendix 4 (reported 2022/23)
More businesses, organisations and workers have access to the advice of health and safety professionals	Impact 2.2a	Page 31
	Impact 2.2b	Appendix 4 (reported 2022/23)
More workers report effective worker engagement and participation practices	Impact 3.1	Appendix 4 (reported 2022/23)
The presence of capable health and safety representatives in business and organisations increases	Impact 3.2a	Appendix 4 (reported 2022/23)
	Impact 3.2b	Page 32
Māori, Pacific and all workers are equally likely to report effective worker engagement and participation practices and to receive health and safety information they find useful and relevant	Impact 4.1	Appendix 4 (reported 2022/23)
There are more formal processes for Māori partnership in the health and safety system	Impact 4.2	Page 32
The accessibility and quality of information and guidance on health and safety at work improves	Impact 5.1	Appendix 4 (reported 2022/23)
Data on key system indicators is publicly available, sufficiently detailed and regularly updated	Impact 5.2	Page 33
High hazard operators proactively identify and respond to notifiable incidents	Impact 6.1	Page 34
More businesses and organisations meet regulated standards for identifying and addressing risks	Impact 6.2	Page 34
Statement of performance expectations core activities See <i>Statement of performance</i> (pages 57–62)		

Appendix 4: Outcome and impact measures

From the *Statement of intent 2021/22–2024/25* (previously reported in *WorkSafe’s Annual report 2022/23*).

Outcome measures

OUTCOME INDICATOR 1.1
FEWER WORKERS EXPERIENCE HEALTH PROBLEMS CAUSED OR MADE WORSE BY WORK

WHAT WE MEASURE
Self-reported ill health caused or made worse by work in the past 12 months

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE		PROGRESS AGAINST BASELINE
	2021	2023	DoT
Any new work-related health problem	24%	27%	×
A new musculoskeletal health problem	11%	10%	✓

Note: The Workforce Segmentation and Insights Programme (WSIP) runs every two years.

OUTCOME INDICATOR 1.2
FEWER PEOPLE ARE EXPOSED TO CARCINOGENS THROUGH THEIR WORK

WHAT WE MEASURE
Proportion of workers exposed to carcinogens classified by the International Agency for Research on Cancer as confirmed (Class 1) or probable (Class 2A) human carcinogens*

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE
	2021
High or medium exposure to any carcinogen	26.3%
Any exposure to asbestos	4%

* Excludes solar ultraviolet (UV) radiation and shift work factors.

Note: The New Zealand Carcinogens Survey runs every 3–5 years and has not run since the baseline was established.

OUTCOME INDICATOR 1.3
WORKER EXPERIENCE OF THE PSYCHOSOCIAL WORKING ENVIRONMENT IMPROVES

WHAT WE MEASURE
Worker experience of psychosocial working environment

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	
	2021	
Net exposure score in next survey is positive	Average score on questions with 0–100 scale	62
	Proportion reporting any negative act	35%

Note: The New Zealand Psychosocial Survey runs every 3–5 years and has not run since the baseline was established.

OUTCOME INDICATOR 3.0

AS OVERALL WORK HEALTH AND SAFETY OUTCOMES IMPROVE, DIFFERENCES IN OUTCOMES BETWEEN POPULATION GROUPS NARROW

WHAT WE MEASURE

3b Self-reported ill health caused or made worse by work in the past 12 months for Māori and Pacific workers compared to non-Māori, non-Pacific workers

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE		PROGRESS AGAINST BASELINE		
		2021		2023	
Incidence of health problems for Māori and Pacific workers trends down and differences between groups reduce	Ethnic group	Any new work-related health problem	A new work-related musculoskeletal problem	Any new work-related health problem	A new work-related musculoskeletal problem
	Māori	27%	11%	31%	12%
	Pacific	23%	11%	30%	12%
	non-Māori, non-Pacific	24%	11%	26%	10%

Note: The Workforce Segmentation and Insights Programme (WSIP) runs every two years.

WHAT WE MEASURE

3c Exposure to carcinogens for Māori and Pacific workers compared to non-Māori, non-Pacific workers

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE		
		2021	
Exposure for Māori and Pacific workers trends down and differences between groups reduce	Ethnic group	Exposure to at least one carcinogen at work	Exposure to five or more carcinogenic agents
	Māori	55.5%	9.1%
	Pacific	51.0%	8.6%
	non-Māori, non-Pacific	48.8%	11.8%

Note: The New Zealand Carcinogens Survey runs every 3-5 years and has not run since the baseline was established.

WHAT WE MEASURE

3d Experience of the psychosocial work environment for Māori and Pacific workers compared to non-Māori, non-Pacific workers

BENCHMARK OR DIRECTION OF TRAVEL	INDICATOR	BASELINE
Net exposure score in next survey is positive and number of dimensions with higher risk for Māori and Pacific workers reduces	Dimensions where Māori workers have significantly higher risk than non-Māori, non-Pacific workers	2021 8
	Dimensions where Māori workers have significantly lower risk than non-Māori, non-Pacific workers	9
	Dimensions where Pacific workers have significantly higher risk than non-Māori, non-Pacific workers	5
	Dimensions where Pacific workers have significantly lower risk than non-Māori, non-Pacific workers	10

Note: The New Zealand Psychosocial Survey runs every 3-5 years and has not run since the baseline was established.

Impact measures

IMPACT 1

Health and safety is integrated into work design, set-up and practice

IMPACT MEASURE 1.1 MORE PEOPLE IN AOTEAROA VALUE HEALTH AND SAFETY AT WORK

WHAT WE MEASURE

1.1 The distribution of employers between maturity segments in the Workforce Segmentation and Insights Programme (WSIP) survey

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE		PROGRESS AGAINST BASELINE
	2019		2023
Proportion in cooperative and autonomous segments trends upwards	Cooperative	20%	18%
	Autonomous	33%	39%
	Developing	27%	22%
	Immature	21%	21%

Note: The Workforce Segmentation and Insights Programme (WSIP) runs every two years.

IMPACT 2

A capable workforce drives sustained health and safety improvement

IMPACT MEASURE 2.1 MORE EMPLOYERS AND WORKERS HAVE THE APPROPRIATE CAPABILITIES FOR HEALTHY AND SAFE WORK

WHAT WE MEASURE

2.1a The proportion of employers who have engaged in useful health and safety education or training in the previous 12 months

2.1b The proportion of workers who have engaged in useful health and safety education or training in the previous 12 months

BASELINE	PROGRESS AGAINST BASELINE
2021	2023
40%	34%
31%	32%

Note: The WSIP runs every two years.

WHAT WE MEASURE

2.2b The proportion of businesses that employed or received advice from professionals in the previous 12 months

BENCHMARK OR DIRECTION OF TRAVEL	OCCUPATION	BASELINE	PROGRESS AGAINST BASELINE
		2021	2023
Proportion in cooperative and autonomous segments trends upwards	Health and safety generalists	28%	24%
	Occupational health nurses	6%	6%
	Occupational hygienists	1%	1%
	Human factors/ergonomics professionals	3%	2%

Note: The WSIP runs every two years.

IMPACT 3

Workers are partners in the health and safety at work system

IMPACT MEASURE 3.1

MORE WORKERS REPORT EFFECTIVE WORKER ENGAGEMENT AND PARTICIPATION PRACTICES

WHAT WE MEASURE

3.1a The proportion of workers that are satisfied or very satisfied with the way their organisation deals with the health and safety issues workers raise

3.1b The proportion of workers who raised a health and safety issue in the past 12 months who received feedback about how the issue was dealt with

3.1c The proportion of workers and employers who say that health and safety risks are discussed in an open and helpful way most or all of the time

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE
		2023
Upwards trends in:		
The proportion of workers that are satisfied or very satisfied with the way their organisation deals with health and safety issues workers raise	(2021) 71%	67%
The proportion of workers who raised a health and safety issue in the past 12 months who received feedback about how the issue was dealt with	(2021) 68%	68%
The proportion of workers and employers who say that health and safety risks are discussed in an open and helpful way most or all of the time		
Employers	(2019) 76%	77%
Workers	(2019) 62%	60%

Note: The WSIP runs every two years.

IMPACT MEASURE 3.2

THE PRESENCE OF CAPABLE HEALTH AND SAFETY REPRESENTATIVES IN BUSINESS AND ORGANISATIONS INCREASES

WHAT WE MEASURE**3.2a** The proportion of workers who have a health and safety representative for their team or group

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE
	2021	2023
>55% by 2024/25	45%	41%

Note: The WSIP runs every two years.**IMPACT 4****The health and safety at work system works with and for Māori, Pacific Peoples and all workers****IMPACT MEASURE 4.1****MĀORI, PACIFIC AND ALL WORKERS ARE EQUALLY LIKELY TO REPORT EFFECTIVE WORKER ENGAGEMENT AND PARTICIPATION PRACTICES AND TO RECEIVE HEALTH AND SAFETY INFORMATION THEY FIND USEFUL AND RELEVANT****WHAT WE MEASURE****4.1a** Proportion of workers from different groups that are satisfied or very satisfied with the way their organisation deals with the health and safety issues workers raise**4.1b** The proportion of workers from different groups who received health and safety information in the past 12 months that was useful and relevant to their work

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE
	2021	2023
Gaps between population groups reduce while overall result trends upwards	Māori	70%
	Pacific	64%
	Asian	63%
	NZ European and other	73%
Gaps between population groups reduce while overall result trends upwards	Māori	66%
	Pacific	67%
	Asian	60%
	NZ European and other	65%

Note: The WSIP runs every two years.

IMPACT 5

Knowledge and insights inform practice

IMPACT MEASURE 5.1

THE ACCESSIBILITY AND QUALITY OF INFORMATION AND GUIDANCE ON HEALTH AND SAFETY AT WORK IMPROVES

WHAT WE MEASURE

5.1a Proportion of employers who looked for health and safety information in the past 12 months that agree it was easy to find, relevant and useful

5.1b Proportion of workers who agree that their organisation provided health and safety information that was useful and relevant to their work in the past 12 months

BENCHMARK OR DIRECTION OF TRAVEL	BASELINE	PROGRESS AGAINST BASELINE
	2021	2022/23
Upwards trend:		
Proportion of employers who looked for health and safety information	55%*	50%
Proportion of workers who agree that their organisation provided health and safety information that was useful and relevant	59%	55%
	65%	64%

* This differs from the baseline published in the statement of intent (58% of employers who looked for health and safety information in the past 12 months that agree it was easy to find, relevant and useful). These ratings are reported separately in the WSIP report and should not be combined. Note: The WSIP report is completed every two years.

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 2382-2201 (print)

ISSN 2382-221X (online)

Published: November 2024

PO Box 165, Wellington 6140, New Zealand



Except for the logos of WorkSafe, this copyright work is licensed under a Creative Commons Attribution-Non-commercial 3.0 NZ licence.

To view a copy of this licence, visit <http://creativecommons.org/licenses/by-nc/3.0/nz>

In essence, you are free to copy, communicate and adapt the work for non-commercial purposes, as long as you attribute the work to WorkSafe and abide by the other licence terms.

