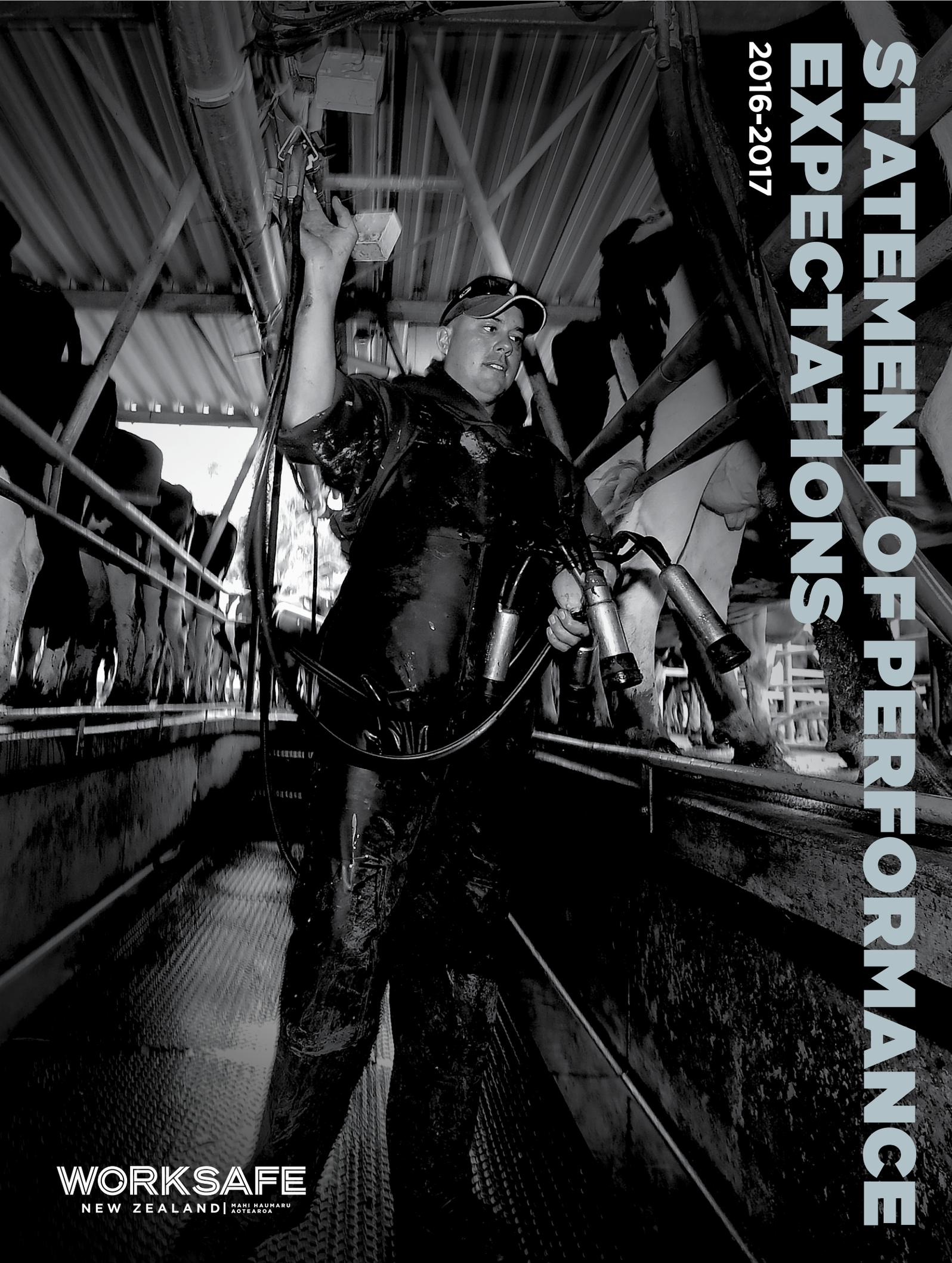


STATEMENT OF PERFORMANCE EXPECTATIONS 2016-2017



VISION

THAT EVERYONE WHO GOES TO WORK COMES HOME HEALTHY AND SAFE

PURPOSE

TO TRANSFORM NEW ZEALAND'S WORKPLACE HEALTH AND SAFETY PERFORMANCE

VALUES

INTEGRITY: BEING FAIR, FIRM, AND CONSISTENT, SHOWING RESPECT FOR THOSE WE WORK WITH

COURAGE: STANDING UP FOR HEALTH AND SAFETY

RESPONSIBILITY: BEING ACCOUNTABLE FOR WHAT WE DO

ACKNOWLEDGEMENTS

WorkSafe would like to acknowledge the efforts of all the staff who contributed to this publication.

Whāia te iti Kahurangi, me he tuohu koe me he maunga teitei

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

Presented to the House of Representatives pursuant to section 149L of the Crown Entities Act 2004



Contents

FOREWORD	4
OUR STRATEGIC DIRECTION	6
WHAT WE ARE DOING THIS YEAR	8
Priorities – our key areas of focus	12
MONITORING PERFORMANCE	18
OUR BUDGET AND FINANCIAL STATEMENTS	25
Our reportable outputs	26
Statement of accounting policies	31
Critical accounting estimates and assumptions	34
CAPITAL INTENTIONS 2016-17 TO 2019-20	35
GLOSSARY	38

Foreword



A handwritten signature in black ink that reads "Gregor D. Coster".

Professor Gregor Coster,
CNZM, Chair



A handwritten signature in black ink that reads "Ross Wilson".

Ross Wilson,
Deputy Chair

A SIGNIFICANT YEAR OF IMPLEMENTING HEALTH AND SAFETY SYSTEM REFORMS LIES AHEAD FOR WORKSAFE; 2016-17 WILL BE ONE TO REMEMBER IN NEW ZEALAND'S HISTORY OF WORKPLACE HEALTH AND SAFETY.

We are starting to implement the new Health and Safety at Work Act 2015, a rare opportunity to profile workplace health and safety and the shift that is already beginning as a result of the new rules for directors and suppliers and the focus on overlapping responsibilities, as well as more effective worker engagement and participation.

Our Harm Reduction Plan (the HRP) with ACC will be the beginning of a collaborative and effective future for the two agencies. Work-related health has gained widespread momentum in our organisation, and the excellent pieces of work that started in corners of WorkSafe are now being pulled together and intensified within our new strategic plan and the HRP.

As the Minister for Workplace Relations and Safety expects, we have continued to refine our performance framework and the measures we will use to monitor effectiveness – these are laid out in this document.

We are New Zealand's primary workplace health and safety regulator. The workplace is at the centre of our focus because it is in the workplace where risks to worker health and safety are created and ultimately controlled. We work with all key players in the system with a view to transforming

the performance of health and safety in New Zealand's workplaces. We use a mix of education, engagement, and enforcement. We provide information and guidance so that expectations are clear. Our inspectors undertake workplace assessments and investigations to promote improved health and safety at work, and monitor and enforce compliance with the law. For serious failures we take prosecution action where appropriate, ensuring that people are held to account for their health and safety responsibilities.

It will be an exciting year and we are pleased to present this Statement of Performance Expectations for 2016-17.

Our strategic direction

WORKSAFE'S STRATEGIC FRAMEWORK



Our strategic framework is set out below and is informed by the Government’s *Working Safer* blueprint to transform health and safety at work in New Zealand. For an explanation of the strategic framework and our strategic intentions, please see our Statement of Intent 2016-2020. How we plan to measure performance is set out on pages 18-24.



What we are doing this year



IMPLEMENTING THE NEW LAW

Our most significant external-facing programme of work is implementing the new Health and Safety at Work Act 2015 (HSWA), which has been highly anticipated as a result of health and safety reforms following the 2010 Pike River tragedy.

Our work involves explaining key HSWA concepts and dispelling myths – the new law is about weighing up the risks, not the paperwork. The single biggest part of our work to implement the new regulatory framework will be applying the new law fairly, consistently, and effectively.

The new law has been in place since 4 April 2016 and prior to its implementation our inspectors undertook significant training and development to become familiar with the regime, and to engage and educate others.

In this environment some of our inspectors will be deployed to help develop the practices, procedures, and assessment tools aligned with the new regulatory framework. This work and our increased focus on better-quality assessments will mean that fewer total assessments will be undertaken than in 2015-16.

Our unique regulatory functions:

- > Using an evidence-based approach to target areas of greatest harm, we undertake workplace assessments (business visits to sample key health and safety risks to help improve knowledge, practice, and compliance).
- > Receiving and triaging notifications and reports of harm or allegedly unsafe work practices.
- > Supporting duty-holder reviews (DHRs), where people with responsibilities for health and safety undertake self-investigations guided by WorkSafe.
- > Investigating serious workplace accidents and incidents, with the authority to enforce and prosecute where the law has been broken.
- > Promoting positive safe work practices (eg working with industry leaders, sector representatives, institutions, and public sector and social partners who help develop and deliver workplace health and safety messages and guidance with us).



ADVANCING THE HARM REDUCTION PLAN

The HRP that we are creating jointly with ACC will be developed by July 2016, with the publication of *Reducing Harm in NZ Workplaces – An Action Plan 2016-19*.

This is the first big milestone for the two largest injury prevention agencies to collaborate, as *Working Safer* envisaged. ACC and WorkSafe both have responsibilities for workplace injury prevention. While there are some small differences in focus, both agencies share the goal of reducing injuries. It is critical that we collectively focus on and collaborate with the industries with the greatest levels of workplace harm – construction, manufacturing, agriculture, and forestry – but we know that improvements in these areas alone will not meet our harm-reduction targets. We need to broaden our approach. We will do this by focussing on risks that are common across many sectors, and on system-wide issues.

RAMPING UP WORK-RELATED (OCCUPATIONAL) HEALTH

We will finalise our strategic plan for work-related health in early 2016-17 and focus on raising awareness of it among industry, our social partners, and other stakeholders so that there is greater understanding of our long-term approach. Our work is centred on HSWA's requirement of preventing harm to health from work activities, including significant changes for people working with asbestos. WorkSafe's position on work-related health has been published (clarifying

our views, approach, and expectations) and we will promote increased awareness of this during 2016-17.

We will continue our 'Clean Air' targeted intervention programme, including the series of health-related, proactive workplace assessments started last year. We will also complete further research on industry risk management for work-related health and develop further guidance and materials to provide clarity on what duty-holders should or could do to address their risks. With the help of our Occupational Health Advisory Group, we will advance several pieces of work to improve our regulatory effectiveness and to support industry leadership in managing work-related risks to health.

We have completed work-related health baselines as planned and intend to identify and create more information sources to monitor work-related health over time (for more information see our Statement of Intent).

Our work to promote the safe management of hazardous substances at work involves developing our inspectorate capability and refining our intervention plans to include integrated, general, and targeted initiatives. We continue to work closely with the Ministry of Business, Innovation and Employment (MBIE), the Ministry for the Environment, and the Environmental Protection Authority (EPA) to improve the regime and operational arrangements for regulating the safe management of hazardous substances.

TARGETING HIGH HAZARD SECTORS AND MAJOR HAZARD FACILITIES

WorkSafe also proactively engages with industries and facilities where there is the potential for catastrophic events.

Our dedicated High Hazards Unit is building experience and engagement with the extractives (mines, tunnels, and quarries), petroleum, and geothermal sectors.

The HSWA Major Hazard Facilities (MHF) regulations that came into force in April 2016 will amplify our contact with these facilities.

As with our general inspectorate, the High Hazards Unit undertakes site visits to encourage and enforce safe work practices, and provides written guidance and support to improve safety management skills and systems. We have recently introduced new performance measures to monitor sectoral change over time (see page 22) and will explore improving our approach further in 2016-17.

1

Evidence-based risk targeting at all levels

- > Continuing to improve our injury prevention approach by building up our operational data, research, and evaluation to inform where we target our effort, the causes of harm, and our understanding of which interventions work best.
- > Implementing the HRP with ACC, which extends our focus to risks common across many sectors (eg body stress; slips, trips, and falls; and working in and around vehicles), and to system-wide workplace issues that need to be improved (eg safety governance, worker participation, and workforce development).
- > Rolling out our new ICT system, which will support operational data collection and aggregation to support a smarter, more targeted approach to our work.
- > Ongoing development of our System for Work-related Injury Forecasting and Targeting (SWIFT) will be pivotal for enhanced evidence-based targeting and ensuring that our strategies (eg the HRP) and inspectorate are informed of the latest insights into work-related harm. Improving the quality of data collection is an important focus across the health and safety system.
- > Finalising our research strategy and plan in order to agree our research and evaluation programme with MBIE and ACC. Our upcoming programme evaluations will help us to understand if we are using the right intervention mix (engaging, educating, enforcing) – see over the page.

OUR PRI

2

Using the right intervention mix
(engaging, educating, enforcing)

- > Our engagement and education priority in 2016-17 is to help New Zealand understand the new legislation in practice. Numerous activitiesⁱ are underway to deliver key messages, guidance, and support. Particular focus will be given to small and medium-sized enterprises.
- > We will develop a stakeholder engagement strategy that includes analysis of our customers and stakeholders, an overview of the information channels they use, and a way of working that is most likely to lead to successful health and safety behaviour change.
- > In 2016-17 we will take the next steps with the Safety Star Rating initiative, including completing the pilot of the scheme and providing further guidance and tested incentives for businesses managing health and safety at a high level.
- > We will deliver thousands of workplace assessments in priority areas, including in high hazard sectors, as well as responding to and investigating serious incidents. We will also support DHRs: self-investigations that are supported by us (a new type of intervention that is proving popular).

ⁱ Our activities include marketing and communications initiatives, regular outbound emails (to over 170,000 business.govt subscribers and over 17,000 WorkSafe subscribers) phone contact (over 25,000 calls each year), website content, online tools, presentations, collateral, and formal guidance documents.

PRIORITIES

3

Influencing system leadership

(align partners, agencies, and sector leaders)

- > We will seek system change through developing shared goals and initiatives with our regulatory partners (including ACC, MBIE, EPA, Maritime New Zealand, and the Civil Aviation Authority) and a more diffuse but equally prominent group we call ‘strategic stakeholders and influencers’. These stakeholders and influencers include the Business Leaders’ Health and Safety Forum, the New Zealand Council of Trade Unions, BusinessNZ, representative bodies, community and sector groups, iwi, Industry Training Organisations, the Health and Safety Association of New Zealand (HASANZ), and other professionals and advisors.
- > In 2016-17 we will map the workplace health and safety system in greater depth and breadth, to identify the leverage points and parties involved. The purpose of this work is to help others understand the big picture and the systems, skills, and shared interests that may help us advance mutual goals. Some of this work will occur in the context of our stakeholder engagement plan.
- > Focus areas for our Māori Strategy, Maruiti 2025, are: internally establishing leadership and governance; implementing a Māori operating model; gaining value and recognition for Māori roles; and externally establishing engagement models with Māori.

OUR PRI

4 **Building overall health and safety system capability** (workforce development, worker participation)

- > Strengthening worker engagement, participation, and representation is a priority. In 2016-17 we will continue helping workplaces understand what effective engagement and participation looks like, and ways to put the new HSWA responsibilities into practice. We will also start working in partnership with iwi to strengthen worker engagement and participation for Māori using a kaupapa Māori lens, and engage with our social partners and stakeholders to gather more information and insights.
- > Our workforce development focus is on improving the skills, structures, and systems supporting New Zealand's workplace health and safety 'workforce': practitioners, managers, business leaders, and workers. In 2016-17 we will work with MBIE to complete a workforce development plan, focussing on opportunities to influence education and training to fill critical capability gaps. We will continue to support HASANZ's work to increase the skills of health and safety professionals to support system improvements across the board.

PRIORITIES

5

Implementing the new regulatory framework

- > Implementing and embedding HSWA across WorkSafe, including developing and refining inspectorate and operational policies, will be our most important focus in 2016-17. In addition to the guidance and support we aim to provide to general audiences, we will be delivering sector-specific support and developing more technical guidance, safe work instruments, approved codes of practice, and regulations developed collaboratively with MBIE (including on the safe management of hazardous substances and second-tranche regulations under HSWA).
- > HSWA introduces new duties and expectations, including officer due diligence, overlapping PCBUⁱⁱ duties, upstream PCBUs, and worker engagement, participation, and representation. For duties that are significantly modified or new, WorkSafe will initially take a predominantly educational approach so that businesses, workers, and other duty-holders have time to understand what is required of them. We will, however, expect to see evidence that duty-holders have plans in place, or are working towards such plans, to meet their new duties. WorkSafe may still consider enforcement action in response to serious failures. Where there is a health and safety situation or issue with which a business should already have been complying under the previous legislation, WorkSafe's regulatory approach will not change.
- > In this environment a number of our inspectors will be deployed to help develop inspectorate practice, procedures, and assessment tools that are aligned with the new regulatory framework.

ⁱⁱ A person conducting a business or undertaking. While a PCBU may be an individual person or an organisation, in most cases the PCBU will be an organisation (for example, a business entity such as a company).

OUR PRI

6

Consolidating our organisation

- > Work to consolidate WorkSafe as an organisation has a number of workstreams, including implementing the first phase of our Organisational Strategy; developing Awhina, our enhanced ICT system; inspectorate development and practice support; building our engagement capability; and determining our corporate function's future state.
- > Work will be completed in response to the 2015 Targeted Independent Review of WorkSafe carried out by Doug Martin on behalf of the Minister for Workplace Relations and Safety.
- > Two critical projects that may influence the shape and scale of our functions and projects are the Fees and Levy Review and the 2016 Funding Review of WorkSafe. Considerable effort is underway to support both reviews to ensure that our organisation is running efficiently and effectively and that our functions are sized according to agreed funding envelopes.

PRIORITIES

Monitoring performance



An important measure of WorkSafe's success is having a shared performance framework with our partners, identifying our joint workplace health and safety goals and what collective efforts we will make to achieve those goals. While WorkSafe is the primary regulator of health and safety at work, we work alongside several other regulatory partners. More broadly, we work with many influential parties, such as sector and community leaders, who bring even more weight to improving health and safety. In 2016-17 we will build on existing conversations about health and safety system performance and what shared indicators we might use to track our collective progress. Until then WorkSafe will use the performance framework and measures below to monitor performance.

MONITORING PERFORMANCE IN 2016-17

WorkSafe's performance indicators all relate to the Vote Labour Market appropriation Workplace Relations and Safety - Workplace Health and Safety (for more information see page 26-27).

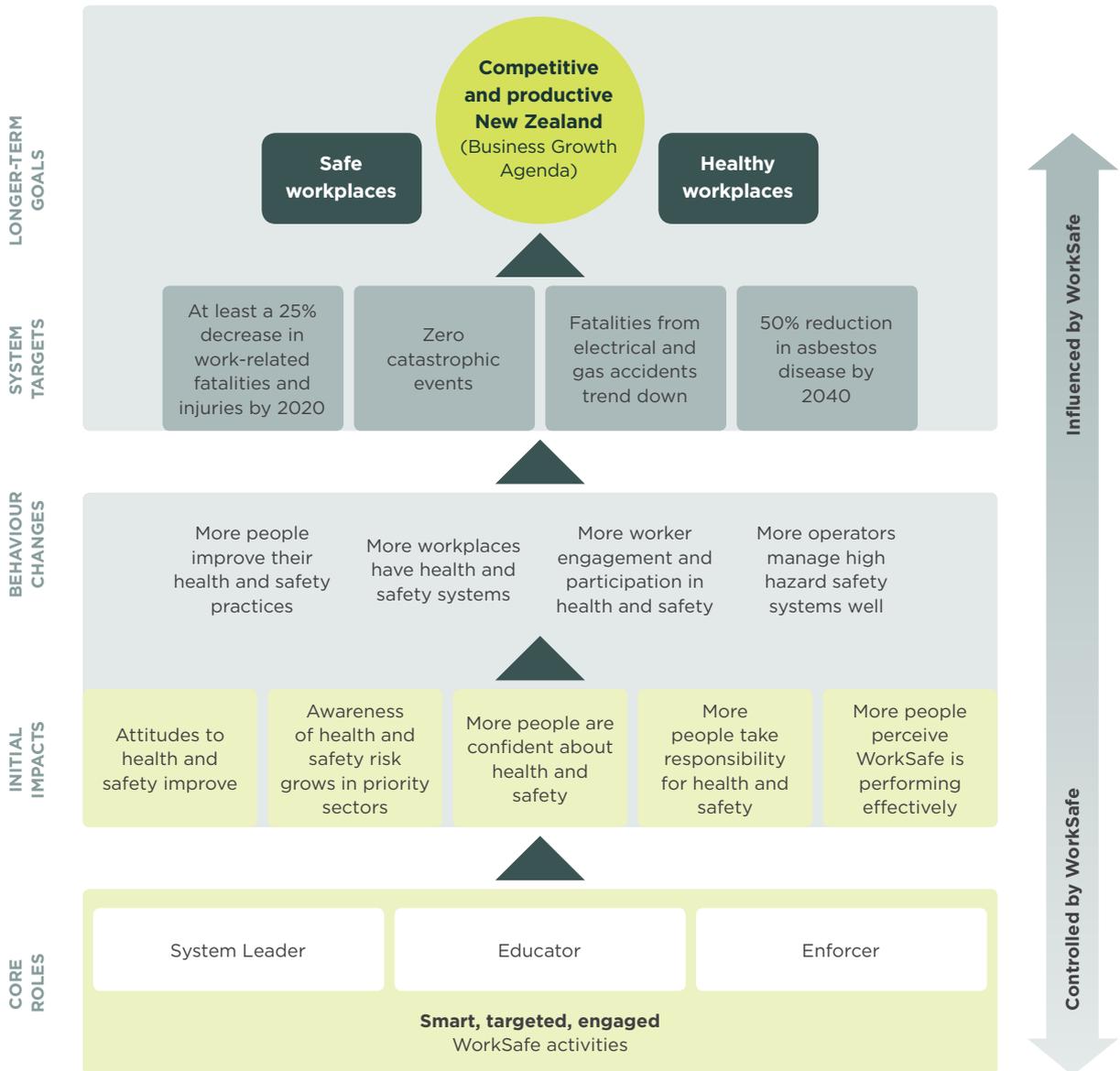
Information on the data sources, detailed requirements, and phrasing of questions asked in the Health and Safety Attitudes and Behaviours Survey (A&B Survey)ⁱⁱⁱ, Service Excellence Survey (SES), and National Survey of Employers (NSE) for the performance indicators below can be found on page 24.

WorkSafe provides performance reports to the Minister for Workplace Relations and Safety for the quarters ending 30 September, 31 December, and 31 March, as well as in the Annual Report^{iv}. WorkSafe also provides monthly Ministerial updates on the ICT Business Capability programme.

ⁱⁱⁱ This three-year programme comes to an end after the 2016-17 survey, at which point we will review the optimum timing for future surveys.

^{iv} These reports are made available on WorkSafe's website.

WORKSAFE'S PERFORMANCE FRAMEWORK



PERFORMANCE INDICATORS Selected activity measures	DESIRED RESULT 2016-17
# of engagements with industry and PCBUs in priority areas ¹	Developing baseline
% of assessment files reviewed meet quality standards	≥80%
% of assessments targeted towards work-related health risks	≥30%
% of people who say our guidance is very useful ²	≥55%
# of voluntary DHR ³ reviews of businesses' health and safety systems	400-600 (demand driven ⁴)
% of files for prosecution meet quality standards	≥80%
% of prosecutions are successful	≥80%
Ratio of engaged to disengaged staff	≥2.5 to 1
Internal recordable injury frequency rate	<1.5
Internal lost-time injury frequency rate	<0.5
% of people we directly engage with who think WorkSafe is educative, fair, consistent, and performing effectively	See below

PERFORMANCE INDICATORS	RESULT 2014-15		RESULT 2015-16 D=desired result		DESIRED RESULT 2016-17	
	INITIAL IMPACT					

Attitudes to health and safety improve⁵ There is no single measure – the full A&B Survey reports on a spectrum of attitudes. The desired result is that attitudes are positive and priority is given to health and safety.

Awareness of risk ⁶ to workers grows in priority sectors	(W)orker	(E)mloyer	W	E	W	E
		17%	6%	15%	5%	>15%

More people in workplaces are confident about health and safety	W ⁷		W		W	
	Knowledge/skills to keep safe	63%	Knowledge/skills to keep safe	65%	Knowledge/skills to keep safe	>65%
Knowledge/skills to avoid health problems	46%	Knowledge/skills to avoid health problems	52%	Knowledge/skills to avoid health problems	>52%	
		E ⁸	E		E	
Fully aware of obligations	67%	Fully aware of obligations	65%	Fully aware of obligations	>2015-16 result	
Understand how to comply	62%	Understand how to comply	59%	Understand how to comply	>2015-16 result	

More people take responsibility for health and safety ⁹	W		E		W		E	
	Workers	84%	86%	Workers	81%	86%	Workers	>81%
Immediate boss/ Supervisors	71%	76%	Immediate boss/ Supervisors	66%	74%	Immediate boss/ Supervisors	>66%	>74%
Top management	57%	58%	Top management	54%	57%	Top management	>54%	>57%

More people perceive WorkSafe is performing effectively	Perception of people in our priority sectors					
	New questions to be added to A&B Survey about how WorkSafe is perceived	Measure not available (new)			Measure not available (new)	

	W & E		W & E		W & E	
	Educative	new		Educative	new	
Fair	77%	Fair	>77% ^D	Fair	>2015-16 result	
Consistent	51%	Consistent	>51% ^D	Consistent	>2015-16 result	
Performing effectively	new		Performing effectively	new		

BEHAVIOUR CHANGES												
More people improve ¹¹ their health and safety practices ^v	People improving practices as a result of direct interaction with WorkSafe											
	W & E			W & E			W & E					
	83%			>83% ^o			>2015-16 result					
More workplaces with health and safety systems ¹³	People in priority sectors wear personal protective equipment (PPE) when needed ¹²											
	W		E		W		E		W		E	
	45%		48%		51%		48%		>51%		>48%	
More worker engagement ¹⁴ and participation ¹⁵ in health and safety	E			E			E					
	38%			>38% ^o			>2015-16 result					
		W	E		W	E		W	E			
	Engagement	N/A	N/A	Engagement	52%	78%	Engagement	>52%	>78%			
	At a team/ group meeting	N/A	N/A	At a team/ group meeting	59%	46%	At a team/ group meeting	>59%	>46%			
	At a health and safety meeting	50%	36%	At a health and safety meeting	58%	40%	At a health and safety meeting	>58%	>40%			
More operators manage high hazard safety systems well	More operators respond ¹⁶ to potentially dangerous events											
	Response			Response			Response					
	Fewer notification failures			Fewer notification failures			Fewer notification failures					
	N/A			new			new					
	Adequate response			Adequate response			Adequate response					
	99%			≥99% ^o			≥99%					
Harm reduction in priority sectors ¹⁹	More safety cases from operators meet requirements ¹⁷ and are followed ¹⁸											
	Safety cases			Safety cases			Safety cases					
	Meet requirements			Meet requirements			Meet requirements					
	0			>0 ^o			>0					
	Are followed			Are followed			Are followed					
	new			new			new					
SYSTEM TARGETS												
Harm reduction in priority sectors ¹⁹	Severe injury (per 1,000 jobs) Work-related injury resulting in more than a week away from work											
	RESULT 2014-15		DESIRED RESULT 2015-16			DESIRED RESULT 2016-17						
		Rate		Rate		Rate						
	Forestry	19.92	Forestry	<19.92	Forestry	<2015-16 result						
	Agriculture	19.17	Agriculture	<19.17	Agriculture	<2015-16 result						
	Construction	19.26	Construction	<19.26	Construction	<2015-16 result						
Manufacturing	19.16	Manufacturing	<19.16	Manufacturing	<2015-16 result							

^v This measure is used to report against the Vote Labour Market Workplace Health and Safety appropriation 2016/17 (see page 26-27 for details).

The Government's targets of at least a 25% reduction in work-related fatalities and injuries by 2020²⁰

Fatal work-related injury (per 100,000 workers)

	BASELINE (AVERAGE 2008-2010)*	2009-11*	2010-12*	2011-13*	2012-14*	2016 TARGET	2020 TARGET
Rate	2.97	4.2†	3.9†	3.2	2.2	2.7	2.2
Difference from baseline	-	41% higher†	31% higher†	8% higher	26% lower	10% lower	25% lower

Serious non-fatal work-related injury (per 100,000 workers)

	BASELINE (AVERAGE 2008-2010)	2011	2012	2013	2014	2016 TARGET	2020 TARGET
Rate	17.2	17.9	17.7	17.4	16.2	15.4	12.9
Difference from baseline	-	4% higher	3% higher	1% higher	6% lower	10% lower	25% lower

Severe injury (per 1,000 FTEs) Work-related injury resulting in more than a week away from work

	BASELINE (AVERAGE 2009-2011)	2011	2012	2013	2014	2016 TARGET	2020 TARGET
Rate	11.36	10.5	10.7	11.1	11.5	10.2	8.5
Difference from baseline	-	8% lower	6% lower	2% lower	1% higher	10% lower	25% lower

* A three-year average is used for each reporting year to moderate the fluctuations that can occur when reporting data with numbers lower than 100. The reporting is against the middle year.

† The deaths from Pike River and the Canterbury earthquakes are included in the rates, but not the baseline, to better capture the underlying trend and change in the rates.

Zero catastrophic events²¹

RESULT 2014-15	RESULT 2015-16	DESIRED RESULT 2016-17
Events	Events	Events
0	0	0

Fatalities from electrical and gas accidents trend down²²

Fatal injuries to public (per million people exposed)

	RESULT 2014-15	RESULT 2015-16	DESIRED RESULT 2016-17
	Rate	Rate	Rate
Electricity	0.3	0.3	<0.8
LPG	0.3	0.3	<0.9
Natural gas	0.0	0.0	<0.7

50% reduction in asbestos²³ deaths by 2040

BASELINE (AVERAGE 2009-2011)	DESIRED RESULT 2015-16	2040 TARGET
Number of fatalities	Number of fatalities	Number of fatalities
89	<89	<44

- ¹ WorkSafe data. Assessment inspectorate managers and inspectors undertaking engagement initiatives and/or presentations where there are opportunities to improve health and safety performance or address risks to health and safety (in time we will incorporate engagements undertaken by the High Hazards Unit inspectorate, other inspectors, and engagements undertaken by our senior leaders).
- ² SES. People who agreed that the written guidance provided to them by WorkSafe was very useful.
- ³ A duty-holder review is where people with responsibilities for health and safety undertake self-investigations, guided by WorkSafe, of incidents involving harm or the potential for harm.
- ⁴ WorkSafe data. This is not a process required by legislation and the work is driven by demand.
- ⁵ A&B Survey. Key findings and related reports are published publicly on WorkSafe's website.
- ⁶ A&B Survey, four target sectors. People who saw at least a moderate risk that workers would be seriously hurt at work in the next 12 months.
- ⁷ A&B Survey, four target sectors. Workers who were very confident that they have the knowledge and skills to keep themselves safe and away from long-term health problems at work.
- ⁸ A&B Survey, four target sectors. Employers who were confident that they are fully aware of their obligations as an employer and understand how to comply with these health and safety obligations.
- ⁹ A&B Survey, four target sectors. People who said each group has a 'very big responsibility' for workplace health and safety.
- ¹⁰ SES, interaction with a Health and Safety Inspector. Percentage who agreed that WorkSafe:
- helped them learn something they put into practice to improve workplace health and safety (educative),
 - was fair,
 - was applying the rules in a consistent manner (From 2016-17 several lines of questioning aligned with our Enforcement Decision Making model will measure consistency).
 - New questions to be added about how WorkSafe is perceived overall.
- ¹¹ SES, interaction with a Health and Safety Inspector. People who had contact with WorkSafe that said at least one improvement had been made to their workplace practices.
- ¹² A&B Survey. People in priority sectors reporting that PPE is always worn when needed.
- ¹³ NSE. Employers who report having an actively-used, documented hazard management system; a documented accident investigation process; and health and safety inductions for new employees and contractors.
- ¹⁴ A&B Survey, four target sectors. Workers who agreed that 'when my boss makes decisions about workplace health and safety, workers are always told how their views have been considered'. Employers who agreed that 'our business always lets workers know how we have considered their views when decisions are made about workplace health and safety'.
- ¹⁵ A&B Survey, four target sectors. People who said their workplace/business has 'regular health and safety meetings' and/or 'health and safety is a regular item at team/group meetings'.
- ¹⁶ WorkSafe data. Dangerous precursor events are specified in HSWA regulations for MHF and high hazard sectors. There is a regulatory requirement to notify WorkSafe of these events. Any event that should have been notified but is found not to have been is counted as a notification failure. A response is deemed adequate when the notification meets the requirements of the relevant regulation (eg timeliness and completeness), and the operator's investigation and preventative actions are considered appropriate by a WorkSafe inspector.
- ¹⁷ WorkSafe data. Safety cases and principal hazard management plans that meet legal requirements on their first submission.
- ¹⁸ WorkSafe data. Compliance with safety cases and principal hazard management plans subsequent to submission.
- ¹⁹ ACC claims for severe injuries (numerator); MBIE estimate of jobs (denominator).
- ²⁰ Statistics New Zealand, using ACC and WorkSafe data. In 2016 injury claims under ACC's Employee Assistance Programme, as well as a population rebase, were incorporated into these statistics. The rates reported here are revised figures. For more information see MBIE's report *Working Safer: Progress towards the 2020 target (2016)*.
- ²¹ WorkSafe data. WorkSafe is focussed on catastrophic events with the potential for multiple fatalities, and/or serious and widespread harm, including in the wider community.
- ²² WorkSafe data, Statistics New Zealand (population and dwelling numbers), and MBIE (Energy File). Progress reported using five-year averages by calendar year.
- ²³ Mesothelioma mortality data, Ministry of Health. Progress reported by calendar year.

Our budget and financial statements



Our Reportable Outputs

WorkSafe is funded primarily through two appropriations in Vote Labour Market^{vi}:

Workplace Relations and Safety – Workplace Health and Safety

The appropriation is limited to the provision of information, education, leadership, standards, support, and enforcement activities relating to the health and safety of workers and workplaces, including responsibilities, functions, and powers under the Health and Safety at Work Act 2015. The appropriation is intended to achieve healthier, safer, and more knowledgeable workplaces.

Cost of service statement

\$000	ESTIMATED ACTUAL 2015-16	FORECAST 2016-17
Revenue from the Crown ^{vii, viii}	86,862	87,592
Interest revenue	689	180
Other revenue	2,170	7,803
TOTAL REVENUE	89,721	95,575
TOTAL EXPENDITURE^{ix}	91,686	97,725
Surplus/(deficit)	(1,965)	(2,150)

^{vi} In addition, WorkSafe pays ACC \$869,000 annually for levy-collection services, which is a separate appropriation but is considered an integral part of the cost of delivering Workplace Health and Safety outputs.

^{vii} From non-departmental output expense Workplace Relations and Safety – Workplace Health and Safety (includes both Workplace Health and Safety revenue and Energy Safety revenue) and Health and Safety in Employment Levy collection services.

^{viii} Includes \$869,000 for levy-collection services in both 2015-16 and 2016-17.

^{ix} Includes \$869,000 paid to ACC for levy-collection services in both 2015-16 and 2016-17.]

The budget reflects the use of accumulated surpluses in the 2015-16 and 2016-17 financial years. This reflects the timing of the new legislation and build of the new organisation, which resulted in expenditure being deferred in the first 18 months of operation through to 30 June 2015.

Financial planning as part of the Funding Review project has identified the potential to undertake a capital to operating swap. This would involve returning surplus cash from the balance sheet in exchange for an ongoing increase in Crown funding. This will be explored as part of the Funding Review process and would be subject to approval from Ministers. The financial statements below show the impact of a possible swap.

Workplace Relations and Safety – WorkSafe NZ Capability Change Programme

This provides capital expenditure for our ICT Business Capability programme (see page 35 for details). There is a reporting exemption granted under section 15D(2)(b)(iii) of the Public Finance Act 1989 as the amount of this appropriation is less than \$15 million.

Prospective statement of comprehensive revenue and expense for the year ended 30 June 2017

\$000	ESTIMATED ACTUAL 2015-16	FORECAST 2016-17
Revenue		
Funding from the Crown	86,862	87,592
Interest revenue	689	180
Other revenue	2,170	7,803
TOTAL REVENUE	89,721	95,575
Expenditure		
Personnel costs	57,503	60,841
Depreciation and amortisation expense	925	1,739
Capital charge	198	145
Other expenses	33,060	35,000
TOTAL EXPENDITURE	91,686	97,725
Surplus/(deficit)	(1,965)	(2,150)
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	(1,965)	(2,150)

Prospective statement of financial position as at 30 June 2017

\$000	ESTIMATED ACTUAL 2015-16	FORECAST 2016-17
Assets		
Current assets		
Cash and investments	20,282	7,652
Receivables	331	500
TOTAL CURRENT ASSETS	20,613	8,152
Non-current assets		
Property, plant, and equipment	5,550	6,328
Intangible assets	5,110	12,253
TOTAL NON-CURRENT ASSETS	10,660	18,581
TOTAL ASSETS	31,273	26,733
Liabilities		
Current liabilities		
Payables	4,641	4,600
Employee entitlements	4,602	4,600
Repayment of Energy Safety surplus	849	-
TOTAL CURRENT LIABILITIES	10,092	9,200
Non-current liabilities		
Employee entitlements	650	600
TOTAL NON-CURRENT LIABILITIES	650	600
TOTAL LIABILITIES	10,742	9,800
NET ASSETS	20,531	16,933
Equity		
Contributed capital	7,673	6,225
Accumulated surplus/(deficit)	4,151	2,001
Transfer of assets from MBIE	8,707	8,707
TOTAL EQUITY	20,531	16,933

Prospective statement of changes in equity for the year ended 30 June 2017

\$000	ESTIMATED ACTUAL 2015-16	FORECAST 2016-17
Balance at 1 July	17,548	20,531
Total comprehensive revenue and expense	(1,965)	(2,150)
Owner transactions		
Capital contribution	5,797	9,552
Capital withdrawal	-	(11,000)
Repayment of Energy Safety surplus	(849)	-
BALANCE AT 30 JUNE	20,531	16,933

Prospective statement of cash flows for the year ended 30 June 2017

\$000	ESTIMATED ACTUAL 2015-16	FORECAST 2016-17
Cash flows from operating activities		
Receipts from the Crown	86,862	87,592
Interest received	689	180
Receipts from other revenue	2,331	7,634
Payments to suppliers	(33,974)	(35,041)
Payments to employees	(55,352)	(60,893)
Payment of capital charge	(198)	(145)
Net cash flow from operating activities	358	(673)
Cash flows from investing activities		
Receipts from sale of property, plant, and equipment	187	166
Purchase of property, plant, and equipment	(2,441)	(1,742)
Purchase of intangible assets (ICT)	(4,094)	(8,084)
Net cash flow from investing activities	(6,348)	(9,660)
Cash flows from financing activities		
Capital contribution	5,797	9,552
Capital withdrawal	-	(11,000)
Energy Safety surplus repaid to Crown	(1,381)	(849)
Net cash flow from financing activities	4,416	(2,297)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(1,574)	(12,630)
Cash and cash equivalents at the beginning of the year	21,856	20,282
Cash and cash equivalents at the end of the year	20,282	7,652

Key assumptions and changes

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

- > Financial information is prepared in accordance with generally accepted accounting practice.
- > WorkSafe is undergoing a Funding Review in 2016, but any funding impacts will not occur until the 2017-18 financial year.
- > WorkSafe is undergoing a fees review in relation to MHF charges, and proposed fees have been included as revenue.
- > Other revenue also includes increased funding from ACC for joint initiatives, which is subject to business case approval.
- > Depreciation increases as a result of the capitalisation of elements of the ICT Business Capability programme during 2016-17.
- > The anticipated deficit in 2016-17 reflects the carry-forward of funding for training and other initiatives from 2015-16.
- > There is the potential to undertake a capital to operating swap in 2016-17. This will be explored as part of the funding review process and would be subject to approval from Ministers. An \$11 million swap has been modelled, which has the following impacts:
 - \$11 million reduction in cash and in investments held
 - \$1.1 million increase in Crown revenue
 - Reduction in interest income
 - Minimisation of capital charge expense.

STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

WorkSafe New Zealand is a Crown Agent as defined by the Crown Entities Act 2004, and 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 and the WorkSafe New Zealand Act 2013. WorkSafe's ultimate parent is the New Zealand Crown. WorkSafe is funded primarily by government through Vote Labour Market.

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

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 Tier 1 PBE accounting standards and they comply with 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\$).

SIGNIFICANT ACCOUNTING POLICIES

The following significant accounting policies, which materially affect the measurement of financial results and financial position, have been applied consistently to all periods presented in these financial statements.

Revenue

Revenue is measured at fair value and is recognised when earned, and is reported in the financial period to which it relates.

Revenue from the Crown

WorkSafe is primarily funded through revenue received from the Crown, which 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. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

Interest

Interest revenue is recognised using the effective interest method.

Foreign currency

Foreign currency transactions are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions.

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.

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.

Debtors and other receivables

Debtors and other receivables are measured at fair value, less any provision for impairment. A receivable is considered impaired when there is evidence that WorkSafe will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amount expected to be collected.

Investments

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method.

Property, plant, and equipment

The property, plant, and equipment asset classes consist of furniture and office equipment (including building fit-outs), computer hardware, and motor vehicles. Property, plant, and equipment are shown at cost, less any accumulated depreciation and impairment losses.

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

Gains and losses on disposals are determined by comparing the proceeds with the carrying amounts of the assets. Gains and losses on disposals are included in the statement of comprehensive revenue and expense.

Costs incurred subsequent to initial acquisition are capitalised only when it is

probable that the future economic benefits or service potential associated with the item will flow to WorkSafe and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit 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 follows:

ASSET CLASS	DEPRECIATION METHOD
Furniture and office equipment	General: 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	6 years 16.67% SL

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

INTANGIBLE ASSETS***Software acquisition and development***

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

The cost of internally generated computer software represents expenditure incurred in the development phase of the software only. The development phase occurs after the following can be demonstrated: technical feasibility; ability to complete the asset; intention and ability to sell or use the asset; and development expenditure can be reliably

measured. 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.

Costs associated with maintaining computer software 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 de-recognised. 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	2-5 years 20-50% SL
Developed computer software	5-8 years 12.5-20% SL

IMPAIRMENT OF NON-FINANCIAL ASSETS

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

Property, plant, and equipment and intangible assets that have finite useful lives are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. An impairment loss is recognised for the amount by which an asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. Value in use is determined using an approach based on a depreciated replacement cost approach, a restoration cost approach, or a service units

approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and the availability of information.

CREDITORS AND OTHER PAYABLES

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

EMPLOYEE ENTITLEMENTS

Employee entitlements that WorkSafe expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, and sick leave.

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.

PENSION LIABILITIES

WorkSafe has obligations for contributions to KiwiSaver. The contributions are recognised as an expense in the statement of comprehensive revenue and expense as incurred.

Obligations for contributions to the State Sector Retirement Savings Scheme and the Government Superannuation Fund are recognised in the statement of comprehensive revenue and expense as they fall due. Any reimbursement of these costs from the State Services Commission is recognised as revenue in the statement of comprehensive revenue and expense.

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.

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.

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.

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.

CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

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

Capital Intentions 2016-17 to 2019-20

WorkSafe's capital assets consist primarily of ICT to support business capabilities and a vehicle fleet to support the inspectorate. There has been significant progress in building our ICT capabilities; however, delays in the enactment of the new legislation have affected the timing of the ICT Business Capabilities programme, and capital drawdowns have been revised to reflect this. The remaining additional ICT expenditure is forecast to occur in the next two years and is detailed by category later in this section. Funding for capital is a combination of depreciation funding plus capital injections as outlined below:

CATEGORY	CAPITAL INJECTIONS \$M		
	2014-15	2015-16	2016-17
Additional capital approved Budget 2014 ^x	1.88	5.80	9.55

Our capital investment intentions to 30 June 2020 are detailed below:

CATEGORY	PLANNED INVESTMENT \$M			
	2016-17	2017-18	2018-19	2019-20
ICT	8.08	2.42	0.25	0.25
Motor vehicles	0.81	1.20	1.20	1.20
Leasehold improvements	0.73	2.00	0.50	0.50
Other assets	0.21	0.21	0.21	0.21
	9.83	5.84	2.16	2.16

^x An 'in-principle capital transfer' of \$6.552 million from 2014-15 to 2015-16 was approved; an additional transfer of this same amount to 2016-17 was approved as part of the 2016 March Baseline Update. There is the potential to undertake a capital to operating swap in 2016-17. This will be explored as part of the funding review process and would be subject to approval from Ministers. If this does occur the \$11 million swap will come from existing capital reserves and will not affect planned future capital investment.

The forecast net book value of each asset category is detailed below.

CATEGORY	FORECAST NET BOOK VALUE \$M				
	2015-16	2016-17	2017-18	2018-19	2019-20
ICT	5.11	12.25	12.52	10.50	8.47
Motor vehicles	5.00	5.00	5.00	5.00	5.00
Leasehold improvements	-	0.69	2.52	2.82	3.10
Other assets	0.55	0.64	0.70	0.74	0.77
	10.66	18.58	20.73	19.06	17.34

MBIE provides WorkSafe's core ICT services (including ICT infrastructure) via a shared services arrangement. WorkSafe pays for those services as an operating expense.

We are making a significant investment in our systems to enable more effective:

- > education and guidance
- > operational intelligence
- > understanding and evaluations of impacts, allowing WorkSafe to adapt as necessary
- > prevention and incentive functions, including the Safety Star Rating initiative
- > communication with people right across the system.

The first of these projects, a new case management system, delivered a pilot system in 2015-16 and implementation will be completed in 2016-17. The Digital Platform project focusses on our web presence and will be rolled out from 2017-18. Decisions on the Safety Star Rating initiative will be taken as part of decisions on the implementation of this scheme overall, which is scheduled for early 2017. Systems transferred from the EPA are also being upgraded.

Human resources systems are under review, with a project commencing in 2015-16 to address future requirements. The latest estimates by project are detailed in the table below:

CATEGORY	PLANNED INVESTMENT \$M			
	2016-17	2017-18	2018-19	2019-20
ICT				
Awhina case management system	3.35	0.03	0.14	0.14
Digital Platform	1.57	0.48	0.05	0.05
Safety Star Rating initiative	0.92	0.98	0.03	0.03
EPA functionality	1.46	0.37	0.03	0.03
Human resources systems	0.78	0.56	-	-
	8.08	2.42	0.25	0.25

WorkSafe is co-located at some sites that are leased by MBIE; MBIE funds and owns leasehold improvements related to those properties. MBIE recovers this cost by invoicing WorkSafe the annual depreciation and capital charge on the fit-outs as an operating expense. WorkSafe is transitioning to entering its own leases where it is viable to do so and fit-outs on these properties are paid for and owned by WorkSafe.

The planned investment in leasehold improvements by location is shown below:

CATEGORY	PLANNED INVESTMENT \$M			
	2016-17	2017-18	2018-19	2019-20
Leasehold improvements				
Dunedin	0.25	-	-	-
Whangarei	0.08	-	-	-
Tauranga	0.08	-	-	-
Napier	0.08	-	-	-
Rotorua	0.25	-	-	-
Wellington	-	1.50	-	-
Auckland	-	0.50	-	-
Provision for leases due to expire	-	-	0.50	0.50
	0.73	2.00	0.50	0.50

The planned capital expenditure for motor vehicles and other assets is for the replacement of assets that have reached the end of their useful lives.

Glossary

TERM/ACRONYM	DEFINITION
ACC	Accident Compensation Corporation. ACC provides comprehensive, no-fault personal injury cover for all New Zealand residents and visitors to New Zealand.
CAA	<u>Civil Aviation Authority</u> . The CAA is designated under HSWA as the workplace health and safety regulator for the aviation sector.
EPA	<u>Environmental Protection Authority</u> . The EPA is the regulatory agency responsible for functions concerning New Zealand's environmental management. As the enforcement agency mandated to ensure compliance with the hazardous substances provisions of HSNO in workplaces, WorkSafe works closely with the EPA on HSNO matters.
HASANZ	<u>The Health and Safety Association of New Zealand</u> . HASANZ is a representative body for health and safety professionals.
HRP	Harm Reduction Plan, or <i>Reducing Harm in NZ Workplaces – An Action Plan 2016-19</i> . The HRP is a joint injury prevention plan being developed by WorkSafe and ACC.
HSNO	<u>Hazardous Substances and New Organisms Act 1996</u>
HSWA	<u>Health and Safety at Work Act 2015</u>
Maritime NZ	<u>Maritime New Zealand</u> . Maritime NZ is designated under HSWA as the workplace health and safety regulator for the maritime sector.
MBIE	<u>Ministry of Business, Innovation and Employment</u> . MBIE is responsible for the development of workplace health and safety policy, and also monitors WorkSafe on behalf of the Minister for Workplace Relations and Safety. It also provides work health and safety research and analysis.
MHF	Major Hazard Facilities are workplaces that have significant inherent hazards due to the storage and use of large quantities of specified hazardous substances.
PCBU	A person conducting a business or undertaking. While a PCBU may be an individual person or an organisation, in most cases the PCBU will be an organisation (eg a business entity such as a company).
Safe work instruments	Set out further technical rules in relation to matters covered by regulations (eg variations to control measures for specific substances) that are not specifically covered in the requirements set out in HSWA or regulations
Safety Star Rating (SSR)	A joint agency injury prevention initiative being designed and tested by WorkSafe, ACC, and MBIE. SSR is an educative tool that provides businesses with an opportunity to obtain independent, qualified assessments of their health and safety performance and guidance and advice to support continual improvement.

TERM/ACRONYM	DEFINITION
Worker engagement	What a PCBU does to involve workers and worker representatives in a health and safety matter so they can contribute to decision-making, have a say and be listened to, and be updated on decisions.
Worker participation	Workers contributing to the improvement of health and safety in a workplace, including by raising health and safety concerns and suggestions, making decisions that affect work health and safety, and contributing to the business' decision-making on matters that relate to health and safety.
Worker participation practices	What a PCBU sets up so workers have opportunities to contribute to improving health and safety, on an ongoing basis.

DISCLAIMER

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

ISSN 2382-0608 (print)

ISSN 2382-0616 (online)

Published: July 2016

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.

WorkSafe New Zealand

Level 6
86 Customhouse Quay
PO Box 165
Wellington 6140

Phone: +64 4 897 7699

Fax: +64 4 415 4015

0800 030 040

www.worksafe.govt.nz

[@WorkSafeNZ](https://twitter.com/WorkSafeNZ)

ISSN 2382-0608 (print)

ISSN 2382-0616 (online)