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ORANGA TAMARIKI
Ministry for Children

Annual Report
2025/26

PŪRONGO Ā TAU
2025/26

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Chief Executive foreword

Tēnā koutou

This year has been significant for Oranga Tamariki and for me personally as I stepped into the role of Secretary for Children and Chief Executive.

I've spent several months listening and engaging across the organisation and the wider sector. Those conversations have reinforced the scale of the challenges we face and the opportunities ahead.

Our work isn't about short-term fixes. It's about creating the conditions to meet the needs of the children, young people and whānau we support, now and into the future. My focus is on ensuring we deliver for those children, support our people to do their best work, have a sense of pride to work for Oranga Tamariki, and to earn the confidence of those we serve and work alongside.

Our purpose is clear. We're here to protect children and young people who are at risk of harm, support whānau, and create the conditions for positive outcomes.

Achieving that purpose is often complex. Demand for our services remains high, the needs of many children and families are increasingly complex, and we continue to operate in an environment of workforce pressures, fiscal constraint and significant public scrutiny. Many of the children who come to our attention require intensive support over long periods of time. These realities reinforce the importance of our role.

We have a unique statutory role within New Zealand's children's system, but lasting change depends on strong partnerships. Our success relies on the commitment of our teams and the collective efforts of families and whānau, iwi and Māori organisations, caregivers, community providers and other government agencies working together.

Throughout 2025/26, we delivered our core responsibilities while strengthening the organisation for the future. We've improved performance across Ministerial priorities, including caregiver satisfaction and complaint handling. Social worker visits remain strong, and we also contributed to exceeding the Government's target to reduce serious and persistent youth offending.

We remain dedicated to being responsible stewards of public resources, using evidence to target investment, strengthen capability and improve performance. This year, we continued to test new ways of working and invest in initiatives that better support children, whānau and frontline staff, including community-based prototypes and the rollout of Allied Support Workers to support social workers.

While we must always respond to immediate concerns for children's safety and wellbeing, we're increasingly focused on prevention, early support and long-term outcomes.

I'd like to acknowledge and thank Andrew Bridgman for his leadership as Acting Secretary for Children and Chief Executive. During a period of significant change, he maintained a clear focus on supporting our people, ensuring a focus on the basics and a targeted focus on Care Standards.

I'm confident we're moving in the right direction. There is still much to do, but our focus for the next 12 months is clear: every child deserves to grow up safe, supported and able to thrive.



Amanda Malu
Secretary for Children/Chief Executive Oranga Tamariki

Chief Social Worker foreword

Tēnā koutou,

Behind every result in this Annual Report are tamariki, rangatahi, whānau, caregivers and the people who work alongside them. What we do and how much we do in any given year is really important. However as Chief Social Worker the most important questions are whether our practice is safer, more consistent, relational and effective and what rangatahi and whānau experience.

The 2025/26 results show both real progress and areas where we must do better.

During visits to sites and residences, I heard stories of hope and life-changing achievement alongside the realities and pressures staff and whānau face.

Demand and complexity have remained high, putting pressure on our services and how quickly we have been able to respond. Timely assessment, regular contact, strong oversight and manageable workloads remain essential to safe practice.

Despite these pressures, we have also seen signs of strengthened practice. More National Care Standards measures are moving in the right direction, including assessments and plans, support for whānau connections, and engagement with parents (particularly fathers) when tamariki enter care. Whilst reminding us of the importance of clear processes and consistent support, most caregivers were positive about their social worker, more feel satisfied than in the past, and fewer are planning on stopping.

Most tamariki and rangatahi in care told us they feel safe, cared for and supported. Findings of harm for children and young people in care were slightly lower than last year, although rates have remained broadly steady over three years. Any harm matters, and we must keep improving how we support tamariki and those who care for them, particularly in our residences and homes.

Strong practice depends on a strong system. This year we completed the rollout of our Practice Approach, introduced Te Aronga – our new care plan for tamariki – and strengthened workforce and workload planning. We also progressed the replacement of ageing frontline technology. Over time, these changes will help our people spend more time with tamariki and whānau and provide more consistent support.

My heartfelt thanks go to everyone who delivers and supports our practice. We have much to recognise, and much still to do. We will keep learning, building on what works, and in particular from where our community partners lead. I remain deeply privileged to see what is possible when we work together – when people feel heard, relationships are restored and lives change for the better.

Ngā mihi



Nicolette Dickson
Tumu Tauwhiro | Chief Social Worker

Statement of responsibility

As Chief Executive of Oranga Tamariki—Ministry for Children I take responsibility for:

- the preparation of the Ministry's financial statements and statements of expenses and capital expenditure, and for the judgements expressed in them;
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting;
- ensuring that end-of-year performance information on each appropriation administered by the Ministry is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in the annual report; and
- the accuracy of any end-of-year performance information prepared by Oranga Tamariki— Ministry for Children, whether or not that information is included in the annual report.

In my opinion:

- the annual report fairly reflects the operations, progress, and the organisational health and capability of Oranga Tamariki— Ministry for Children;
- the financial statements fairly reflect the financial position of the Ministry as at 30 June 2026 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2027 and its operations for the year ending on that date.



Amanda Malu
Secretary for Children/Chief Executive Oranga Tamariki
30 September 2026

Our role in supporting children and young people

Role: We deliver a high performing, highly trusted statutory care and protection, youth justice and adoption agency

Role: We lead and drive the wider children's system

SITUATION FOR CHILDREN AND FAMILIES

Not our role

Children with no known risks

Children are at risk of coming into contact to the attention of Oranga Tamariki

Someone has a concern about the safety and oranga of a tamaiti, and shares this concern with Oranga Tamariki

An initial assessment of the concerns identifies that further understanding of needs, safety and oranga is required

A decision is made at the end of a core assessment that a tamaiti is 'in need of care or protection'

BROAD SERVICE CATEGORIES

Prevention* & early support

Intake and Assessment

Intervention

* Preventing children from coming to the attention of Oranga Tamariki.
Other services prevent escalating needs (and cost) including through early support

SERVICE RESPONSES

Influence and monitor outcomes for cohort through the Oranga Tamariki System Action Plan; amplify voices and advocate for needs

Enabling Communities prototypes and Strategic Iwi Partnerships (span the continuum)

Social workers in schools; Family Start; Gateway

Reports of concern

Initial assessment of safety and oranga

Multi-agency family harm processes

Further Action Required

Core assessment of needs, safety and oranga

Joint Child Protection Protocol investigation with Police

Full assessment of safety and wellbeing (as part of Family Group Conference referral)

Abuse findings

Care & Protection Family Group Conference (preparation, facilitation, planning, implementation, review)

CHILDREN OR YOUNG PEOPLE*

235,580**

Children and young people under the Oranga Tamariki System Action Plan***

111,102

Reports of Concern for 62,119 children

44,782 reports for 34,352 children

Further action required to assess safety for children

6,557

Care and Protection Family Group Conferences for 4,831 children

Role: An enabler and coordinator for Māori and communities

*The data used for 'Children and young people' are figures from 2025/26'
** Figures based on the Oranga Tamariki System Action Plan cohort data from Stats NZ's Integrated Data Infrastructure and represent a within the year figure in the 12 months to 30 June 2024
*** Those previously, currently or at risk of being involved with the care and protection and youth justice systems.

Concerns for a tamaiti and their whānau mean that an application is made to bring a tamaiti into care	Children are supported in the care or custody of Oranga Tamariki (excluding Youth Justice)	People need support from our adoptions and international care work team	Children and young people require support from the Youth Justice system due to their offending behaviours	Children and young people require planning and support to successfully leave Oranga Tamariki care	**Not our role** Young people older than 25 who were in care or a youth justice placement
Care			Youth Justice	Transition support	
Entry to care practice and decision-making Court processes	Care planning, implementation and review Caregiver recruitment, assessment, and support Residences, community and family homes	Adoption practice International case work practice	Youth Justice Family Group Conference (Intention to Charge and Court Directed) Youth Justice Supervision Orders Youth Justice Custodial Placements	Discharging orders Exits from care arrangements Exits from youth justice custody Permanent care practice Transition planning Transition services	
1,494 New care entries for **1,433** children	**4,158** Children in care as at 30 June 2026	Support for more than **3,134** requests and enquiries	**3,856** Youth Justice Family Group Conferences for 1,920 children	**1,615** Young people receiving transition support****	

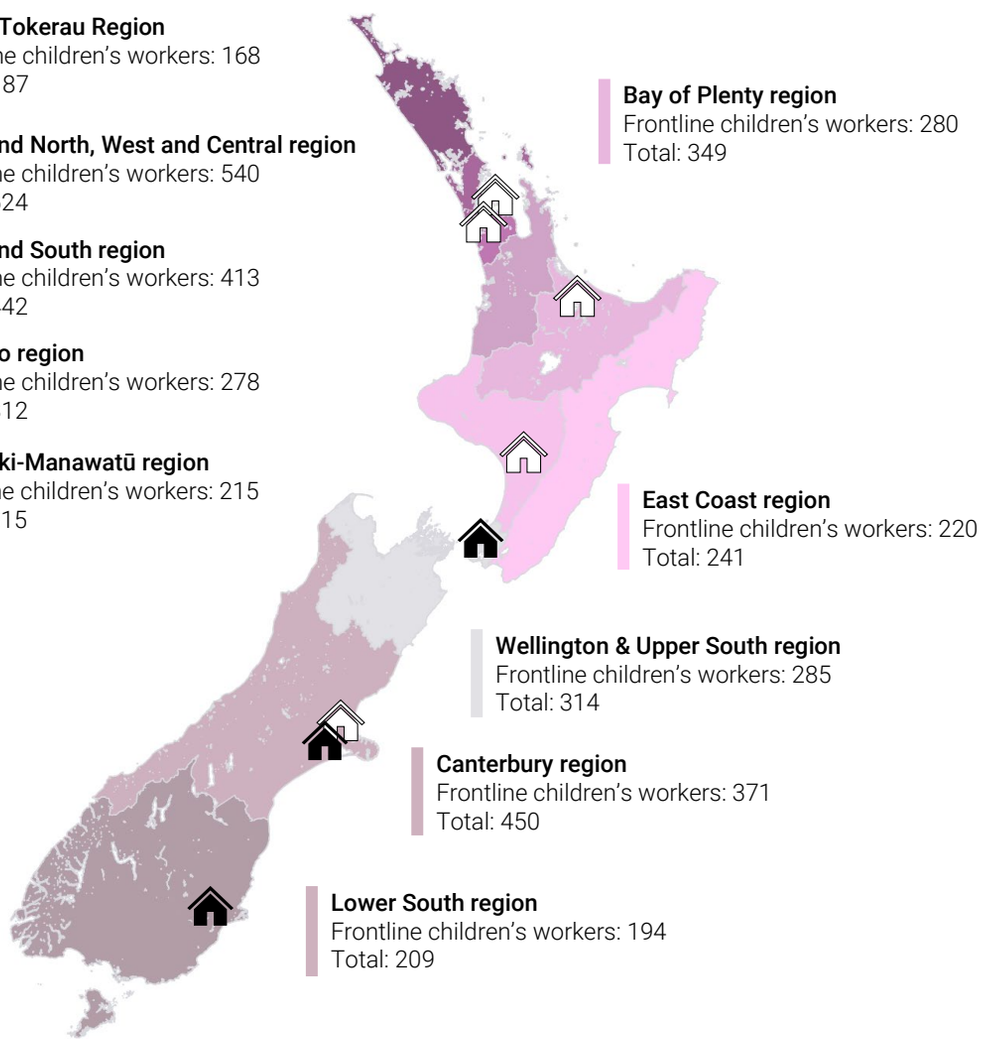
**** The number of young people working with a Transition Worker as of the 30 June 2026. This includes those who are aged 15 to up to 21 years old, as well as those over 21 who have been approved for a continuation. This information is dependent on providers returning their quarterly reports. In instances where a report was not submitted, the most recent quarterly data was used as a substitute.

Our people and locations

Around 4,900 staff[1] work for Oranga Tamariki to provide:

- services for children and families, Care and Protection, Youth Justice, caregiver services, adoption services, clinical services, partnerships and communities
- oversight, development and assessment of high-quality practice
- enabling services to strengthen our system response (e.g. corporate, legal, policy, research).

This includes 2,964 frontline children's workers (1736 social workers, as well as a number of other frontline roles, such as youth workers) across the following locations:



Te Tai Tokerau Region
Frontline children's workers: 168
Total: 187

Auckland North, West and Central region
Frontline children's workers: 540
Total: 624

Auckland South region
Frontline children's workers: 413
Total: 442

Waikato region
Frontline children's workers: 278
Total: 312

Taranaki-Manawatū region
Frontline children's workers: 215
Total: 315

Bay of Plenty region
Frontline children's workers: 280
Total: 349

East Coast region
Frontline children's workers: 220
Total: 241

Wellington & Upper South region
Frontline children's workers: 285
Total: 314

Canterbury region
Frontline children's workers: 371
Total: 450

Lower South region
Frontline children's workers: 194
Total: 209

National Office	Total staff
Total	719

Care & Protection residences	Total staff
Epuni – Lower Hutt	55
Te Oranga – Christchurch	35
Puketai – Dunedin	31

Youth Justice residences	Total staff
Korowai Manaaki – South Auckland	132
Whakatakapōkai – South Auckland	63
Te Maioha – Rotorua	121
Te Au Rere – Palmerston North	129
Te Puna Wai ō Tuhinapo – Christchurch	161

[1] The numbers of staff on this page relate to the headcount of people at Oranga Tamariki.

Our strategic framework

Our strategic framework sets out how our organisational performance impacts the outcomes for children and families we seek to improve, underpinned by our values.

Progress against our three strategic shifts[2] is reported from page 18. It's important to note the impacts of our strategic shifts on performance aren't linear and contribute to all outcomes. Detailed results for Ngā Wawata (our outcome measures) and He Ringaringa Mōu (our organisational performance measures) are reported from page 47.



[2] Detailed in our Strategic Intentions 2024/25–2029/30 at www.orangatamariki.govt.nz/assets/Uploads/About-us/Corporate-reports/Strategic-intentions/Strategic-Intentions-2024-2029.pdf

Our performance at a glance

Progress against our Strategic Intentions is guided by the strategic direction of *Hine Wawata* the Oranga Tamariki performance system. The following tells us where we're doing well – and highlights where we need to improve – in how we support improved outcomes for children and young people based on what they have told us. Details of these results can be found from page 47.

He Ringaringa Mōu – our organisational performance

Practice protects

41% of children and young people had their initial Tiaki Oranga safety assessment completed on time (previous result: 43%)

70% of children and young people with an allocated social worker (previous result: 71%)

Partnerships deliver

We have **504** contracted service providers (previous result: 509)

48% of children and young people in out of home placement who are in a family/whānau placement (previous result: 49%)

The system prevents

There are **118** children and young people who enter care per month (previous result: 118)

45% of children and young people were renotified within 12 months of a Report of Concern where no further action was required, or support was referred to partners (previous result: 41%)

Indicates directional change for this result compared to last year or last available result

Good result (75-100%) or within expected range

Result to be monitored and improved (40-74%)

We need to improve this result (1-39%)

Ngā Wawata – outcomes for children and young people

MANA TAMARIKI – Confident children

New

96% of children and young people said they feel safe where they live (previous result: N/A new measure)

New

86% of children and young people said it is easy to express their identity (previous result: N/A new measure)



81% of children and young people said they usually have a say in the important decisions made about them (previous result: 80%)



67% of children and young people who said they will have a good life when they get older (previous result: 68%)

MANA WHĀNAU – Empowered families



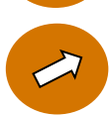
80% of whānau/caregivers felt we respected and listened to their knowledge of the child's or children's individual needs (previous result: 80%)



73% of whānau/caregivers were satisfied or very satisfied with the way we did what we said we would do in the plan (previous result 73%)



74% of whānau/caregivers were satisfied or very satisfied with their current caregiver social worker on supporting them (previous result: 73%)



50% of partners and providers agree or strongly agree Oranga Tamariki values their partnership (previous result: 43%)

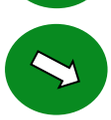


92% of partners and providers agree or strongly agree they have the required skills and knowledge to meet needs (previous result: 89%)

MANA HĀPORI – Thriving communities

New

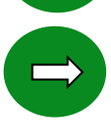
90% of children and young people felt supported by Oranga Tamariki to achieve their goals (previous result: N/A new measure)



82% of children and young people said Oranga Tamariki makes things better for them (previous result: 85%)



89% of children and young people have a friend or friends they can talk to about anything (previous result: 87%)



89% of children and young people said they have somewhere they belong (previous result: 89%)

Our performance context

Our work requires complex, statutory, and highly personalised interventions

Oranga Tamariki has a small proportion of overall social sector funding (shown in Figure 1) but operates with a uniquely high-level of service intensity and investment across a broad range of obligations and services.

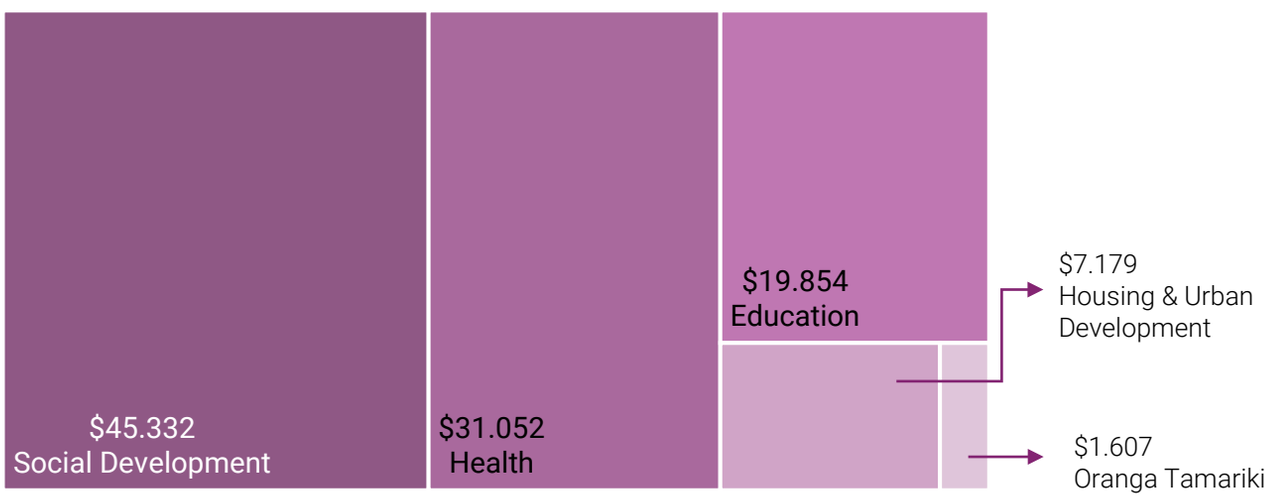


Figure 1: 2025/26 Funding for key social sector agencies ($ billions)

We work with a comparatively small cohort of children and families that sees markedly higher effort, professional judgement, and risk than more transactional or population-scale services. Our scale is therefore best understood not by size, but by the depth, complexity, and critical nature of our role in protecting and improving outcomes for New Zealand's most vulnerable children and young people.

2025/26 saw increasing demand and pressure on the system

Following five years of gradual decline, children and young people in care increased in 2025/26. As at 30 June 2026, there were 4,158 children and young people in Care and Protection, a 4% increase from 2024/25 (see Figure 2). During this period, 1,433 children entered care and 1,272 exited care – this is the first time the number of care entries has exceeded the number of care exits since 2019.

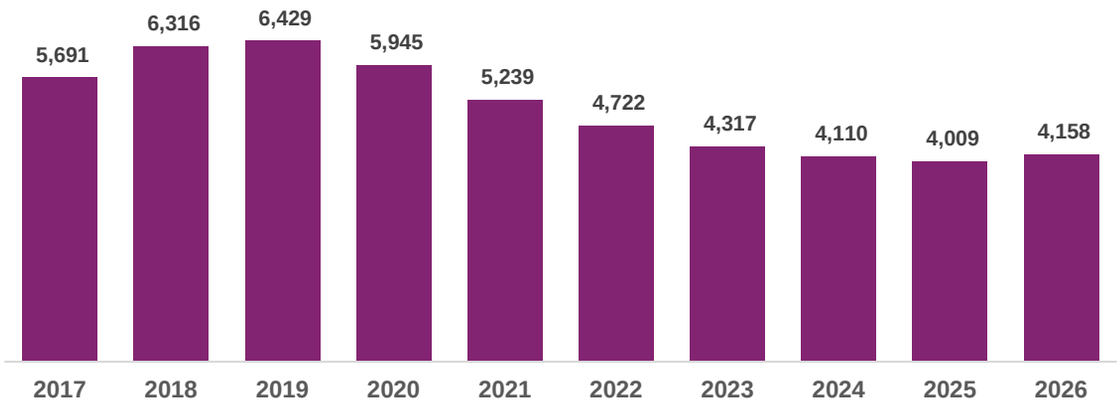


Figure 2: Number of children and young people in the care or custody of the Chief Executive (Care and Protection only, not Youth Justice)

The number of young people in Youth Justice custody has decreased gradually since 2023 (see Figure 3). As at 30 June 2026, 135 young people were in Youth Justice custody, an 11% decrease from 2024/25. During this period, 497 young people entered Youth Justice custody and 519 exited.

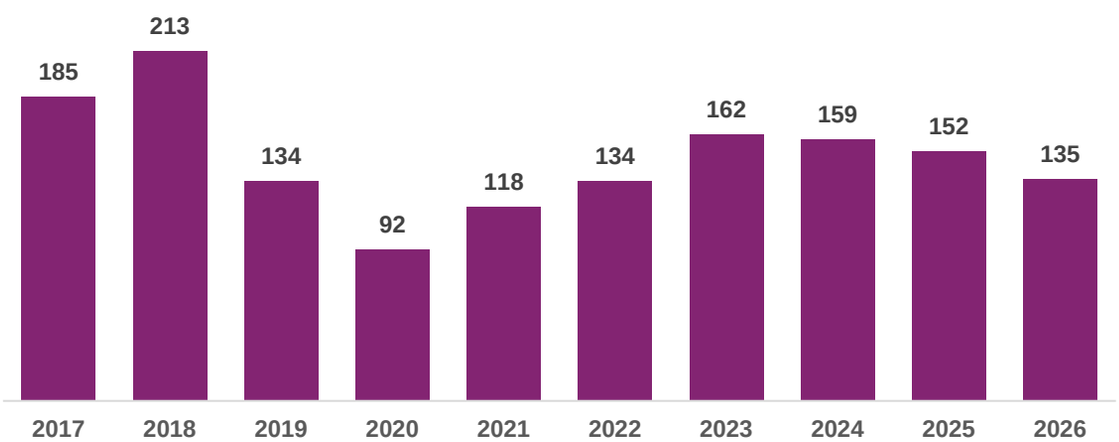


Figure 3: Number of young people in Youth Justice custody (2017-2026)

During 2025/26 our National Call Centre received 133,304 calls and 62,149 emails, with our highest demand occurring in October 2025 and March 2026. Likely drivers of the increase are a combination of social and economic pressures, increased public awareness of child safety concerns, and improvements to recording practices.[3]

In 2025/26, Oranga Tamariki:

- responded to 111,102 Reports of Concern (3% increase from 2024/25) for 62,119 children and young people (2% decrease from 2024/25) – of these reports, 40% required further action from a social worker
- held 6,557 Care and Protection family group conferences (similar to 6,572 in 2024/25) for 4,831 children and young people (2% increase from 2024/25)
- held 3,856 Youth Justice family group conferences (8% decrease from 2024/25) for 1,920 young people (5% decrease from 2024/25).

[3] More information about the drivers of Reports of Concern is at www.orangatamariki.govt.nz/about-us/research/our-research/understanding-the-increase-in-reports-of-concern/

Key populations continue to be overrepresented in the Oranga Tamariki system

Tamariki and rangatahi Māori are overrepresented at all stages of the care and protection system, and this is highest in care and custody, indicating needs are not being met early enough by the wider children's system. Timely access to effective support and services is critical to addressing challenges before they escalate, reducing the likelihood of entering care and youth offending. The number of tamariki and rangatahi Māori, along with other key populations, in care and custody are detailed below.

Representation in care (0–17-year-olds) and Youth Justice custody (10–17-year-olds)[4]

- 28% of children and young people in New Zealand are Māori, but make up (see Figure 4)
  - 69% of children and young people in care
  - 83% of young people in Youth Justice custody
- 14% of children and young people in New Zealand are Pacific, but make up (see Figure 5)
  - 16% of children and young people in care
  - 15% of young people in Youth Justice custody
- 10% of children and young people in New Zealand have one or more disabilities, but make up an estimated
  - 52% of children and young people in care
  - 80%-100% of young people in Youth Justice custody, including those with mental support needs
- 10% of children and young people in New Zealand are takatāpui and/or rainbow but make up an estimated 20% of children and young people in care.

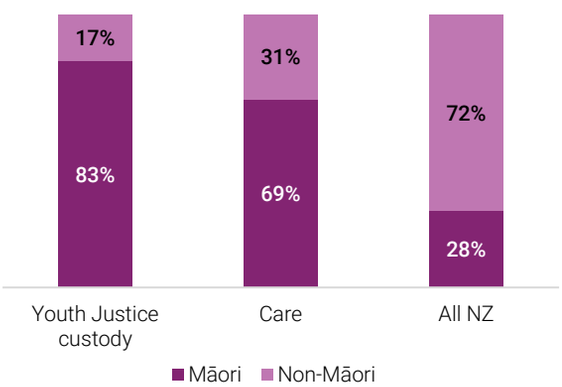


Figure 4: Representation of tamariki and rangatahi Māori in care and Youth Justice custody

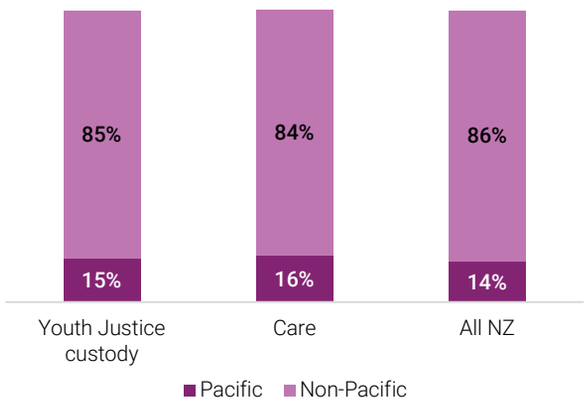


Figure 5: Representation of Pacific children and young people in care and Youth Justice custody

ⓘ Read about our work to support the unique needs of these children and young people on page 30.

[4] Ethnicity is reported using both prioritised and total ethnicity measures. In prioritised ethnicity, children identifying with multiple ethnicities are counted once in a single group. In total ethnicity, children are counted in all ethnic groups they identify with. Māori and Pacific counts include children identifying as both Māori and Pacific.

Several persistent challenges have impacted our performance

More children and young people are visible to us – and their needs are increasingly complex

Since 2022 there has been an increase in the number of children and young people who require our attention. Broader social and economic factors may be contributing to this increase. For example, more families are experiencing material hardship, with children lacking basic necessities, due to the rising cost of living in New Zealand.[5]

This is compounded by the breadth and complexity of needs[6] of those requiring our support, putting pressure on the system's ability to respond, along with a shortage of qualified and registered social workers in recent years. Needs include both the complex needs of children themselves, and the needs of the adults caring for them – this may include family harm, parental mental health, and substance abuse-related needs that impact on children's safety and wellbeing.

Reports of Concern volumes remain consistently high

In 2025/26 Oranga Tamariki received over 111,000 Reports of Concern for around 62,000 children and young people. This was the highest number of Reports of Concern received by Oranga Tamariki in a year and was in line with the volumes received in 2024/25. This suggests the system is operating under a "new normal" of sustained high Reports of Concern volumes. While we expect the upward trend to stabilise with seasonal variations,[7] the significant increase compared to earlier years continues to create cost and workforce pressures arising from both the need to respond and potential flow on impacts to Intervention and Care phases.

In 2025/26, there was a 3% increase in Reports of Concern and a 4% increase of children and young people in care compared to last year.

Higher volumes of Reports of Concern means more children are visible to Oranga Tamariki, requiring an assessment of their safety and oranga (wellbeing) and support or intervention where needed. It also means we need to have processes in place to triage and prioritise reported concerns, so we can identify and respond quickly to those children with the most immediate safety or support needs. This places greater pressure on our frontline workforce to respond within required timeframes, and to balance responding to new concerns with supporting the children already on their caseloads. During 2025/26 we saw some impacts of this pressure on our performance. For example, 80% of critical or very urgent Reports of Concern were addressed within operational timeframes (short of our 95% target).[8] Additionally, children and young people with an allocated social worker decreased slightly from 71% last year to 70% this year.[9] Unallocated cases are continuously monitored to identify any changes or safety concerns.

We have made progress this year despite broader challenges

Completing a multi-year investment to shift our approach to practice

Despite the challenges of increasing complexity and demand for our support, this year we successfully completed the full implementation of a new approach to practice following a comprehensive three-year programme of investment across our frontline workforce. Our new practice approach and tools fundamentally shift how our kaimahi engage with and work alongside children, families, professionals, hapū, iwi and communities to meet the needs of those they are supporting.

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[5] Details on the examples provided can be found at www.stats.govt.nz/information-releases/household-living-costs-price-indexes-june-2026-quarter and www.stats.govt.nz/indicators/consumers-price-index-cpi/

[6] Generally involves multiple, interconnected needs that are profound, severe, or intense. Read more about this in our Practice Centre practice.orangatamariki.govt.nz/our-work/assessment-and-planning/assessments/specialist-topics/complex-needs/understanding-and-working-with-complex-needs

[7] Seasonal variations are predictable changes at certain times of the year dependent on various factors like school holidays.

[8] For details on this appropriation measure, please refer to page 65.

[9] For details on this organisational performance measure, please refer to page 55.

At the heart of our approach to practice is working in relational, inclusive and restorative ways that meet children's safety and oranga needs and uphold their rights. Effectively identifying needs at the earliest opportunity and working in collaborative ways with the range of people supporting children enables us to put the right plans in place to address their needs, reducing the likelihood of repeated referrals and escalation through the Oranga Tamariki system.

Early evidence suggests that the new practice approach is starting to contribute to positive changes in social work practice, particularly in how practitioners understand and respond to the needs of children, young people and their families. For example, our annual monitoring of practice with children who entered care[10] this year showed positive improvements in evidence of purposeful engagement with parents and families prior to the care order being made. This was particularly notable for fathers and paternal family, a long-standing area for improvement.

Our annual monitoring of practice with children who entered care under section 78 of the Oranga Tamariki Act 1989 showed face-to-face engagement with fathers increased from 55% to 70% this year compared to last year.

Our targeted practice improvement efforts are also supporting National Care Standards compliance. For example, we have seen improved use of organisational assessment and planning tools to support social workers' practice with children in care, following enhancements made to these tools as part of the suite of practice improvements. This year, we also developed new analytical and reporting tools to identify where social worker caseloads are persistently high and piloted a new Workload Management Framework to actively address caseloads where required.

ⓘ Read more about our monitoring of section 78 entries and National Care Standards compliance in the Whakapakari Kaimahi section from page 22.

We saw steady, incremental progress across Ministerial priority areas

Our 2025/26 performance shows steady progress across priorities for the Minister and Government.[11] Social worker visits remain strong, caregivers' satisfaction has increased, serious and persistent youth offending continued to decline, and complaint-handling quality exceeded target. However, response times for critical and very urgent Reports of Concern remained below target.

Timely responses are one of the most important operational responsibilities for Oranga Tamariki and even in cases of high workload pressure, critical and very urgent Reports of Concern are prioritised. To support improvements, we launched the Strategic Workforce Analysis Tool to better understand the pressure on our social worker workforce and a new online Reports of Concern form to receive better quality information needed for efficient assessments. We are also strengthening our triage and case allocation processes, enhancing practice guidance for frontline kaimahi, and utilising Allied Support Workers so social workers can focus on statutory social work and intervention activities.

ⓘ Read more about our new online Reports of Concern form and Strategic Workforce Analysis Tool in the Whakapakari Kaimahi section from page 20.

Youth serious and persistent offending continues to decline

Oranga Tamariki is the lead agency for the Government's Better Public Service Target 3 – to reduce the number of children and young people with serious and persistent offending. At 30 June 2026, there were 814 children and young people with serious and persistent offending behaviour, below the Government target of <900 by 2030. We undertake a range of work to support lowering youth crime.

[10] Children who enter care under section 78 of the Oranga Tamariki Act 1989.
[11] Results for these measures are detailed in the Government and Ministerial priorities section on page 39.

This includes partnering with others to address underlying factors that contribute to offending as early as possible, to reduce the potential for lifelong offending. We also want to better support victims to participate in Youth Justice processes.

Our approach balances accountability for offending with addressing the underlying factors that contribute to offending behaviour, while supporting victims, strengthening family capability, and improving community safety. Through partnerships across the justice and social sectors, we are increasingly focused on preventing escalation into serious and persistent offending and intervening earlier when concerns emerge.

We do this through our role in:

- Family group conferences by bringing together the young person, families, victims, and Police to create accountability plans
- Youth Justice residences and community homes by operating secure and community-based facilities for young people remanded or sentenced by the Court
- Court services by providing social worker reports, bail and remand recommendations, and supervision to the Youth Court
- Cross-agency responses including *Fast Track* which delivers immediate wrap-around support following an offence; *Oranga Rangatahi* which works with iwi, Police, schools and other services to address at risk behaviour early; and the *Christchurch Youth Targeting and Intervention Model pilot* which brings Police and Oranga Tamariki together to respond earlier to children and young people at risk of serious offending.

ⓘ Read more about cross-agency responses, Military Style Academies, and our legislative programme supporting this priority in the Rato Pūnaha section from page 33.

Progress against our Strategic Intentions





Whakapakari Kaimahi

- Enable our people -

Whakapakari Kaimahi focuses on ensuring we have highly trusted, competent and confident professionals who are enabled to deliver world-leading social work practice. Our workforce, systems and processes must be the best they can be to serve the children, young people and families who need our support.

Initiatives under our **strategic shift:**

Whakapakari Kaimahi – Enable our people

support our **organisational performance:**

Practice protects

which contributes to the **outcome:**

Mana Tamariki – Confident children

Investing in modern tools and systems so kaimahi can better support children and families

Understanding workforce capacity challenges

This year we released the Strategic Workforce Analysis Tool to help identify workforce pressures, understand contributing factors, monitor workload trends, and make informed decisions regarding resource allocation, investment, and support for kaimahi. It also supports leaders to monitor caseload ranges in line with the Workload Management Framework, and insights have supported decision-making on workforce deployment. This includes Allied Support Workers, who provide critical practical support to help care and protection and caregiver social workers focus on core statutory duties.

Alongside this work, we have started developing our Social Worker Workforce Strategy 2027-2040, which looks to the future needs of our workforce. These initiatives are part of our broader work to understand and strengthen our capacity to deliver quality social work.

Progressing the upgrade of our frontline systems

The Frontline Technology Systems Upgrade (FTSU) is a multi-year programme of work to replace old technology, including CYRAS our over 25-year-old case management system. FTSU will help remove administrative burden, supporting kaimahi to work more efficiently and spend more quality time with children. In 2025/26, 86% of children had quality engagement with a Ministry practitioner.[12] By streamlining administration and record keeping, FTSU will give kaimahi more time to support children, young people, families, and caregivers.

Government investment in FTSU was secured through the successful business case developed in 2025/26. We continued to progress with procurement of the Technology Platform and an Implementation & Support Partner ahead of entering design and delivery phases in 2026/27. FTSU requirements were shaped with feedback from kaimahi, advisory groups, VOYCE – Whakarongo Mai[13] and non-government organisation partners shaping system and practice design.

In 2025/26, 71% of our frontline kaimahi said “I have the technology I need to allow me to focus on what matters" through Kōrero Mai, our employee experience survey. Our survey provider, Ask Your Team, noted this compares to a 59% benchmark across their other state or public sector clients. We expect this investment in FTSU, along with other tools and systems, will help improve this score.

Improving the current All About Me Plan

The All About Me Plan is created with children in care and includes their daily routines, favourite things, important people, and future goals. It helps social workers and caregivers understand and support the child’s needs and meet the National Care Standards. We delivered a new web-based application in May 2026 to replace the All About Me Plan with *Te Aronga Goal Plan*, which is a simpler and more interactive tool. Te Aronga will make it easier to record information, work alongside children to complete the plan, and keep information up to date. In 2025/26, 93% of children had a current plan that contains actions to address their needs.[14] Over time, we expect Te Aronga to support improvements to this result.

Positive feedback on new online Report of Concern form

In May 2026, we launched an online Report of Concern form on our website. This form makes it easier for notifiers to share concerns with us, ensuring necessary and quality information is captured from the outset. Since it was launched, 982 Reports of Concern have been submitted using the form. The form is available for all notifiers to share concerns with us including families, professionals and the public.

[12] Refer to page 65 for details on this appropriation measure. This is also a Care Standards lead indicator (see page 23).

[13] VOYCE – Whakarongo Mai supports and advocates for children and young people who are, or have been, in the care.

[14] Refer to page 67 for details on this appropriation measure. This is also a Care Standards lead indicator (see page 23).

We asked education notifiers for feedback on the form. They told us it is easy to complete, simple to follow, and helped direct them to provide all necessary information. 84% of education notifiers who used the online form said it was better than sharing their concerns with us by email. This online form is part of ongoing work to improve how we respond to Reports of Concern in a timely and consistent way.[15]

Reducing administrative load with artificial intelligence

Artificial intelligence (AI) is changing how public services are delivered, and we intend to use it where it genuinely helps. We are clear about the limits and the safeguards needed in our work. AI helps our people find and organise information. It does not make decisions. Decisions affecting the safety and wellbeing of children are made by people who are accountable for them, and they will not be automated. Before adopting AI tools, we put policies and safeguards in place, and every proposed use is assessed for privacy, security, cultural and ethical risk before it proceeds.

During the year we used AI to strengthen cyber security monitoring, speed up software development, and improve the accessibility of documents we publish for people using screen readers. We also began a limited trial of AI assistance in everyday office tasks such as drafting and capturing meeting notes. We introduced a tool that helps social workers find practice policy and guidance more easily. It draws only on our published Practice Centre and case management handbook material. Rather than searching manually, kaimahi can ask a question and be pointed to the relevant practice policy, guidance or tool. The content itself is unchanged; what changes is how quickly our people can find it and tailor it to their specific need.

Responding to the Royal Commission of Inquiry into Abuse in Care

The Crown Response Office is leading work on a joint response to address and respond to recommendations made by the Royal Commission. Oranga Tamariki is working with the Crown Response Office and other care agencies to provide input into the Crown Response, which will be ongoing for a number of years.

We established the Integrated Safe Care Response Programme in July 2025 in response to the Royal Commission of Inquiry into Abuse in Care. The programme aims to ensure children and young people will be safe, supported and receive tailored care, no matter where they are in the care system. The programme focuses on improving how risk is identified, managed, and responded to across care settings. Key initiatives include stronger safeguarding and risk visibility frameworks, more coordinated responses when concerns arise, improving placement decision-making and oversight, and strengthening monitoring and accountability mechanisms. These changes aim to provide earlier intervention when risks emerge and improve the consistency and quality of care.

The programme also invests in supporting people who care for children and young people. This includes considering improvements to the caregiver pathway (e.g. training and support), enhancing respite care options, and building a more capable trauma-informed workforce through structured learning and development. Together, these initiatives aim to create a safer, more responsive care system that supports caregivers, improves accountability, and delivers better outcomes for children and young people in care.

Oranga Tamariki is implementing the Government's Redress Implementation Plan, which acknowledges the abuse or neglect in state care and puts supports in place for those who experienced harm. We remain committed to understanding when and how harm happens so we can strengthen safety and mitigate risk. Our Safety of Children in Care report[16] details key insights and programme changes to help strengthen practice and reduce abuse and harm in care.

[15] Response times for critical and very urgent Reports of Concern decreased from 86% last year to 80% this year. For details on this appropriation measure refer to page 65.
[16] The 2025/26 Safety of Children in Care report is attached as Appendix 1. For more information also see www.orangatamariki.govt.nz/about-us/performance-and-monitoring/safety-of-children-in-care/

Alongside this, our Child Protection Investigation Unit (CPIU) investigates deaths and allegations of caregivers causing harm to children in care and known to Oranga Tamariki. The CPIU is independent from the day-to-day functions of Oranga Tamariki and was established to address systemic failures, including those highlighted in the Royal Commission of Inquiry into Abuse in Care and Dame Karen Poutasi Review.

ⓘ Read more about the Dame Karen Poutasi Review in the Rato Pūnaha section on page 35.

Improving capability and safety of kaimahi at Youth Justice sites

We progressed our *Enabling Residence Kaimahi* project in line with the Ministerial Advisory Board's review of provision of care in Oranga Tamariki residences[17] and the Secure residences and community homes review.[18] There are ongoing challenges in ensuring we have a consistently qualified and sustainable residential workforce to meet the increasingly complex needs of the children and young people in our care. This year we continued preparing for new training pathways, qualifications, and workforce support to improve consistency, practice quality, and safety in residential care settings. This will help strengthen professional leadership, uplift core workforce capabilities, and increase the number of staff with specialised skills to better support vulnerable young people. We also began implementing operational changes at Youth Justice sites like establishing an on-call casual escort workforce to support safety and operational needs.

ⓘ Work to address pressures on our residences is outlined in the Rato Pūnaha section on page 34.

Continuing to learn and improve from our care-focused reporting

Safety of children in care monitoring shows most children experienced safe care

The number of children and young people with a finding of harm in 2025/26 was slightly lower than 2024/25, although overall rates of harm have remained broadly consistent over the past 3 years. While the reduction this year is an encouraging result, changes in rates of harm in any single year should be interpreted with caution. A range of factors can influence whether harm is identified, reported, assessed and recorded, and monitoring results will need to be considered in the context of any future trends.

This year's monitoring highlights several key insights about children and young people's experiences of harm, the nature of that harm, who is causing the harm experienced by children, and how those experiences differ across care arrangements.

ⓘ Insights are detailed in the Safety of Children in Care report, attached as Appendix 1.

Meeting the needs and expectations of children in care

The National Care Standards (and Related Matters) Regulations 2018 (the Care Standards) set out the standard of care that all children in care should expect to receive. Achieving them is a core priority for us. To help achieve these standards we developed a self-monitoring system designed to identify key strengths and areas for improvement in our practice. Data and insights from our self-monitoring are also shared with our independent monitors to enable external scrutiny and oversight.

[17] More information about the Ministerial Advisory Board residences review is at www.orangatamariki.govt.nz/assets/Uploads/About-us/Performance-and-monitoring/Reviews-and-Inquiries/Ministerial-Advisory-Board/Ministerial-Advisory-Boards-Residences-Review.pdf

[18] More information about the Secure residences and community homes review is at www.orangatamariki.govt.nz/about-us/performance-and-monitoring/reviews-and-inquiries/residences-rapid-review/

We use the 21 lead indicators established in 2023/24 as a framework to assess our performance against the Care Standards, as well as collecting a much wider suite of data on our Care Standards compliance to drive continuous improvement efforts. The 21 lead indicators focus on foundational elements of practice that, when done well, position us strongly to meet both our regulatory obligations and the needs and expectations of children in care. They reflect what children have told us matters most to them and align closely with our core Practice Standards.[19]

To support clear and consistent monitoring of compliance with the Care Standards, Table 1 below provides for the 21 lead indicators: an indication of compliance for the current year; an indication of the five-year trajectory of performance (since 2022 when our self-monitoring framework was established); and an indication of the annual trajectory of performance by comparing this year's result with last year. Together, these help demonstrate both current performance and progress over time.

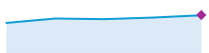
Long-term trends show an improvement in compliance against the Care Standards

Table 1 provides a five-year summary of our performance against the 21 Care Standards lead indicators, from 2021/22 to 2025/26. There is evidence of an improved pattern of compliance for 12 of the 21 lead indicators across a broad range of practice areas since 2021/22. This reflects a significant investment made in strengthening our foundational approach to practice over this time.

Table 1: National Care Standards 21 lead indicators

Lead indicator	2026	Indication of compliance	Trend (2022 - 2026)	Annual trajectory of compliance	Long-term trajectory of compliance
1. Tamariki have a current assessment of both their immediate and long-term needs	92%				
2. Tamariki have a current plan that contains actions to address those needs, when those actions will be taken, and by whom	93%				
3. The safety needs of tamariki are identified and addressed in their plan	92%				
4. The needs of tamariki to establish, maintain or strengthen connections with members of their family, whānau or family group are identified and addressed in their plan	88%				
5. The identity and cultural needs of tamariki are identified and addressed in their plan	67%				
6. The health needs of tamariki are identified and addressed in their plan	89%				
7. The education needs of tamariki are identified and addressed in their plan	94%				
8. Family/whānau views have been identified and considered	81%				
9. Other professionals have been consulted with, and their views considered	85%				
10. Tamariki have received regular visits over the year	68%				
11. Tamariki have received quality engagement	86%				

[19] Read more about our Practice Standards here https://practice.orangatamariki.govt.nz/practice-framework/practice-standards

Lead indicator	2026	Indication of compliance	Trend (2022 - 2026)	Annual trajectory of compliance	Long-term trajectory of compliance
12. Tamariki Māori are being supported to establish, maintain, or strengthen connections with their marae, hapū or iwi	51%			→	N/A
13. For tamariki with a disability, their disability-related needs have been identified and appropriate services and supports are in place	89%			→	→
14. Tamariki have opportunities for play and experiences that are appropriate to their interests and development	92%			→	↑
15. There is evidence the social worker is carrying out the actions agreed to in the tamariki plan	91%			→	↑
16. A full or provisional assessment of the caregiver has been carried out prior to tamariki being placed with them	64%			→	→
17. There is a current caregiver support plan that sets out the actions that will be taken to meet caregiver needs, to enable them to provide quality care	80%			→	↑
18. There is evidence the caregiver social worker is carrying out the actions agreed to in the caregiver support plan	74%			→	N/A
19. Tamariki views have been identified and considered	88%			→	→
20. Where there is an expected transition for tamariki to a new care arrangement, planning has occurred to support a successful transition	85%			→	→
21. For rangatahi transitioning to adulthood, planning has occurred to support a successful transition	71%			→	N/A

Key for Care Standards lead indicators

→ Directional arrow shows if trajectory is increasing, decreasing, or no significant change

	Achieving compliance (90% and above)		Some of the time (30%-49%)
	Most of the time (70%-89%)		Occasionally (10%-29%)
	More than half of the time (50%-69%)		Almost never (less than 10%)

We remain partially compliant across the Care Standards

Last year, we assessed ourselves as partially compliant across the full range of Care Standards, with performance remaining broadly stable throughout a period of significant organisational change. This year, our assessment of partial compliance remains – with most lead indicators maintaining trajectory and two improving from last year. While work remains to ensure all children in care achieve a consistent level of support that meets their full range of needs, 17 of the 21 lead indicators supports an 'achieving compliance' or 'compliant most of the time' assessment.

We developed a National Care Standards Action Plan with targeted efforts to improve the way we work with children in care and those caring for them. Priority areas included strengthening visits to children in care and their caregivers, ensuring children have up-to-date assessments and plans, and ensuring accurate recording of key information in our case management system.

Early results show more children in care have a current assessment and plan, and improved use of key assessment and planning tools to support this process. Almost all children continue to have safety and education needs identified and addressed in plans, along with opportunities for play and experiences appropriate to them. This year, targeted areas of practice improved such as identifying and supporting children to have contact with people who are important to them; consideration of mental health needs in social work assessments; and ensuring the child's wishes, views and aspirations are reflected in their plans. Opportunities remain to continue strengthening information in assessments and plans to cover the full spectrum of needs required by the Care Standards and improving completion of focused life skills assessments for care experienced young people transitioning to adulthood.

Monitoring and reporting on entry to care practice

Since 2020, Oranga Tamariki has routinely analysed and reported on practice with newborn babies who entered care under a section 78 order. In 2024, as part of our ongoing work to broaden and strengthen our self-monitoring system, this analysis was expanded to include a sample-based review of practice for children of all age groups, alongside newborn babies.

This year, we reviewed practice in a sample of 171 children and 29 babies who entered care under a section 78 order between 1 October 2025 and 28 February 2026. This desk-based exercise focused on information recorded in our case management system. It considered practice in the three months prior to the custody application, and in the six weeks immediately following the child entering care. In many cases, urgent safety concerns meant the time between receiving a Report of Concern and applying for custody was shorter than three months, as immediate action was needed to secure the child's safety.

There has been a gradual increase in use of section 78 orders over the past four years

There are several different warrants, care agreements and legal orders under the Oranga Tamariki Act 1989 that can be used to place children into Oranga Tamariki custody.[20] This analysis focused on section 78 custody orders, where immediate concerns for safety and wellbeing allow the Court to place children in the care of Oranga Tamariki. These custody orders can be applied for in two ways: *with notice* where the application is served on the parent(s) before it is granted by the Court, and *without notice* where parent(s) are not informed of the application before it is granted by the Court.

[20] Read more information about when children go into care at http://www.orangatamariki.govt.nz/children-in-our-care/when-does-a child-go-into-care/

Figure 6 provides an overview of the total number of section 78 orders granted from 2017/18 to 2025/26.[21] It shows a significant decrease in the total number of orders granted between 2018/19 and 2021/22, with orders gradually increasing over the past four years. The number of section 78 orders remains significantly lower than when Oranga Tamariki was established in 2017.

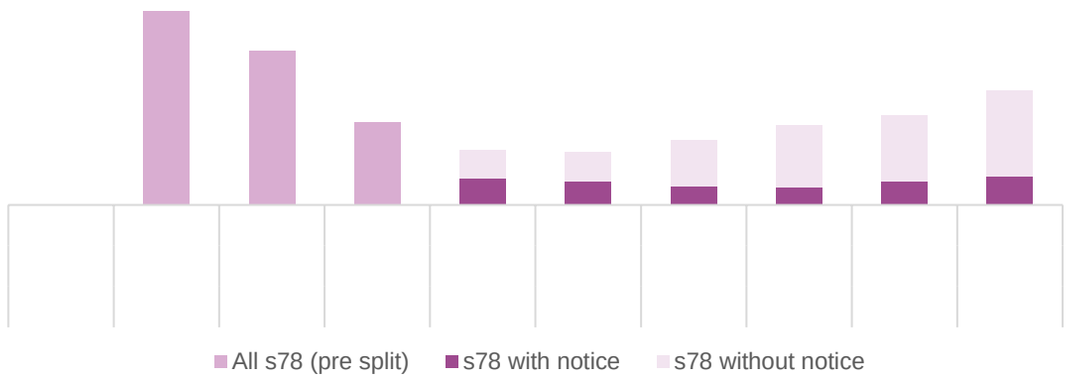


Figure 6: Annual number of section 78 orders for children (all age groups) by financial year.

Parental substance abuse and family violence are the most common concerns for section 78 orders

Main concerns contributing to section 78 orders this year were factors impacting parenting ability, with an increase in parental substance abuse and family harm present in the cases reviewed (evidenced in 68% and 65% of cases respectively). In almost 4 out of 10 cases reviewed, one or both parents of the child coming into care had also been care experienced. The analysis found applications for section 78 orders were often made earlier and under increased urgency this year, due to the criticality of risk factors and greater complexity of need for the children and parents. Almost one third of cases had either limited or no prior involvement with Oranga Tamariki.

While the urgency of these situations can limit opportunities for social workers to engage with families and build safety for children prior to care entry, analysis showed some positive improvements in some core areas of practice when compared with previous years. Key insights included:

- Increased evidence of face-to-face engagement with parents before the application was made, and purposeful engagement to understand concerns and address safety – the increase was notable for fathers and paternal family, a long-standing area for practice improvement.
- Information from other professionals contributed to safety and wellbeing assessments in 91% of cases.
- Almost all cases (95%) evidenced engagement with parents and families to develop plans to ensure safety for children, although documentation of formal written safety plans was inconsistent.
- Support services were provided in the majority of cases (71%) – in a further 21% of cases, parents were either unwilling or unable to engage with support services.
- 67% of children were placed with family and whānau or iwi following the section 78 order – this was slightly higher for tamariki Māori (70%).
- While assessments of concerns were generally well articulated in affidavits provided to the Court supporting the application, opportunity remains to continue strengthening use of core assessment tools to document social work evidence, analysis and reasoning.
- Ensuring documentation of the required endorsement and approval processes for section 78 'without notice' applications was identified as an area for improvement.

[21] Includes percentage of total who are Māori and non-Māori. Some totals do not add up to 100% due to rounding, and in 2025/26 the difference accounts for 4% "Not specified" ethnicity category.

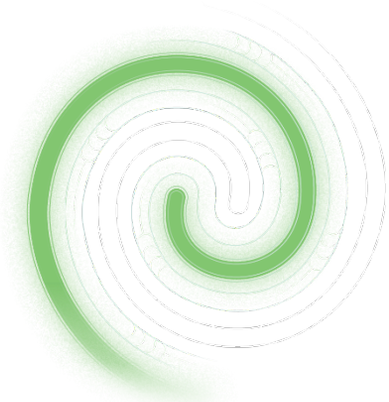
Newborn babies entering care identified similar patterns of concern, but higher levels of acute need

Parental substance abuse was more prevalent in the cohort of newborn babies who entered care than the wider cohort of children, evidenced in 76% of cases. Family violence was an identified risk factor contributing to the section 78 order in 55% of cases. Parental mental health concerns (52%) and parental disability (28%) were also disproportionately represented in applications involving newborns. In all cases where parental disability was identified, the disability was not the sole concern leading to the custody application. Instead, the applications cited multiple risk factors contributing to the decision.

Reflecting the complexity of need and urgency of action needed in many cases, 38% of newborns remained with their parents or family immediately following their entry to care this year, a reduction from 56% last year. The remaining babies were placed with non-kin caregivers where no safe family care options were available, or where urgent safety concerns required immediate action and more time was needed to secure family care arrangements.

Planning to support the transition away from the mother to the new caregiver was evident for all babies moving to non-kin caregivers. Most of these transitions took place in hospital, with many babies requiring longer stays due to additional health needs. For babies who entered care at birth, opportunities for skin-to-skin contact and bonding were evidenced in 79% of cases, and in a further 8% of cases such contact was not possible due to the baby's health or safety needs. Where babies did not remain in their mother's care, the mother's wishes about breastfeeding were evidenced as discussed in 62% of cases, a small increase from last year. Safety concerns relating to breastfeeding were identified in a further 12% of cases.

Oranga Tamariki is a member of the Interdepartmental Executive Board and a key agency in delivering Te Aorerekura, the national strategy to eliminate family violence and sexual violence.



Mana Ōrite

- Enable partners -

Mana Ōrite focuses on working with partners to deliver support for children and families who need it. We continue to support locally-led innovation and care responses led by caregivers and partners. This will help ensure we can better serve key populations who tend to be the most vulnerable.

Initiatives under our **strategic shift:**

Mana Ōrite – Enable partners

support our **organisational performance:**

Partners and providers deliver

which contributes to the **outcome:**

Mana Whānau – Empowered families

Enhancing our commissioning and contracting of partnered services

Oranga Tamariki invests approximately $520 million each year in critical services for children, young people and families. These services span early support and prevention, intensive interventions, statutory care, and youth justice services, and are delivered through relationships with over 500 providers and community organisations. A third of this investment is with iwi and Māori organisations. We want our investment to increasingly support organisations best placed to improve outcomes for children, young people and whānau, particularly tamariki Māori, who make up close to 70% of those in care.

Laying the groundwork for a more strategic, evidence-based commissioning and investment system

The Auditor-General's inquiry[22] into our procurement and contract management was an important catalyst for change. This year, we strengthened contract management practices, improved engagement with partners and providers, and established foundations for a more strategic and evidence-informed approach to commissioning, procurement, and investment decision-making.

We are taking a phased approach to commissioning and investment reform to support these improvements so we can maintain continuity of services. This allows us to strengthen commissioning and contracting practices, moving from funding services to investing in outcomes, while minimising disruption to the services and supports that children, young people and families rely on.

A significant achievement this year was developing our Commissioning and Investment Plan. This plan provides a more structured and transparent approach to commissioning by strengthening how we assess need, plan services, engage with partners and providers, monitor outcomes, and make investment decisions. It establishes a foundation for more consistent and evidence-informed commissioning across Oranga Tamariki.

We have also worked closely with the Social Investment Agency (SIA) to review Oranga Tamariki-funded early support and prevention services. This work has improved our understanding of the services we invest in, strengthened the evidence base about their effectiveness, and provided greater visibility of how these services contribute to outcomes for children, young people and families. It has also supported our response to the Auditor-General's findings by informing future commissioning and investment decisions.

Phase One of the joint Oranga Tamariki and SIA impact review provided valuable insights into the reach, impact, and value for money of early support and prevention services. The review found three significant service programmes contribute to a broad range of outcomes and support many children and families who have not come to the attention of Oranga Tamariki.[23] These findings informed Cabinet decisions that responsibility for some early support and prevention services should progressively transfer to agencies with a stronger focus on universal and targeted supports, while Oranga Tamariki focuses investment on services for children and young people with more complex needs and those at greater risk of entering care. Implementing these decisions and progressing Phase Two of the impact review will be important areas of focus in the year ahead.

While important progress has been made, further work is required to reduce reliance on contract extensions, strengthen outcomes measurement, enhance commissioning and procurement capability, and more consistently demonstrate the impact and value of our contracted services. The Commissioning and Investment Plan provides an important foundation for this ongoing work.

[22] More information on the *Oranga Tamariki: Inquiry into procurement and contract management* by the Audit Office is at https://ao.parliament.nz/2025/oranga-tamariki

[23] More information on the joint review of *Early Support and Prevention Funding and Services* is at www.orangatamariki.govt.nz/about-us/information-releases/cabinet-papers/joint-review-of-early-support-and-prevention-funding-and-services/

Rebuilding trust and confidence with partners and providers

We recognise the impact the 2024/25 contracting round had on relationships with partners and providers and have prioritised rebuilding trust and strengthening engagement over the past year. During 2025/26 we held 45 regional hui across New Zealand with approximately 1,300 participants and established Regional Provider Reference Groups to strengthen ongoing dialogue and feedback. We also expanded opportunities for engagement through regular provider pānui, online hui, and targeted discussions with specific provider groups on key topics.

These activities have improved transparency, strengthened relationships, and provided valuable insights into partner and provider experiences and perspectives. This feedback is helping to shape and refine our commissioning and investment approach as we continue to improve how we plan, commission and manage services.

The Commissioning and Investment Plan will continue to be refined through ongoing engagement with partners, providers and stakeholders and will be implemented progressively over time. Together with strengthened governance, capability development and continuous improvement, it provides the foundation for a more strategic, evidence-informed commissioning system that can better support positive outcomes for children, young people and families.

Partners and providers who felt Oranga Tamariki values their partnership increased from 43% last year to 50% this year.

Results from our Partners and Providers survey showed improvements this year, with those who felt Oranga Tamariki values their partnership having increased by 7%. Partners and providers who felt they have the skills and knowledge to meet the needs of the children and young people they support also increased from 89% last year to 92% this year.[24]

Investing in locally-led innovation by enabling communities

We are enabling communities by working alongside iwi, Māori organisations, and community partners to shift resources and decision-making closer to those who know their communities and families best. Over time, this is intended to strengthen outcomes for children, young people and families, and reduce the need for statutory intervention.

During 2025/26, we continued to progress prototypes and partnership arrangements across the motu. There are nine Enabling Communities prototype partnerships across Te Tai Tokerau, the Midlands, Central and Southern regions, where partners are testing new approaches to prevention, care and community leadership that will help inform future system change.

Our focus has been on ensuring we implement this work with the right supports and assurances in place. Milestones in this period included the signing of Outcome Agreements with Tai Timu Tai Pari, Ngāpuhi Iwi Social Services, and the Taumarunui Partnering Rōpū.

Targeting support for the unique needs of key population groups

In 2025/26 we strengthened our commitment to Pacific children, young people and families by welcoming a new Pacific Advisory Group who provide advice and insight to inform practice, policy and service delivery. We reviewed our Pacific Strategy and began developing an action plan to deliver and embed the strategy. We also secured investment for three Pacific-led prototype initiatives to test and learn from Pacific-centric models of care and support. This work will strengthen relationships with Pacific communities and providers, ensure the lived experiences of Pacific voices inform policy and service delivery, and lay the foundation for more culturally responsive support.

[24] Further information on these Ngā Wawata outcome measures can be found on page 51.

We worked across government and with community providers to strengthen support for disabled children, young people and their caregivers. This included developing caregiver resources and Fetal Alcohol Spectrum Disorder supports, creating disability learning modules for our kaimahi, establishing stronger disability data foundations, refreshing our Disability Advisory Group membership, and contributing to cross-agency early intervention planning. This helps us better support disabled children and young people through practical resources, strengthened caregiver capability, improved identification of disability-related support needs, and better coordinated service delivery.

The prevalence of disabled children and young people in care is 52% across all care settings. The Safety of Children in Care report (Appendix 1) indicates that 45% of children harmed in care have a diagnosis of disability. This means caregiver support is particularly important where disabled children and young people are being cared for.

To help increase the capability and confidence of our kaimahi we established a Rainbow Practice Group for peer support, advice, and sharing best practice when working with takatāpui and rainbow children and young people. This year, the Rainbow Advisory Group provided advice on key organisational initiatives including the Frontline Technology Systems Upgrade, Te Aronga Goal Plan (the new All About Me Plan), and mandatory training for Children's Workers. This work is helping ensure takatāpui and rainbow lived experience perspectives are embedded in policy development, practice improvement, and workforce capability initiatives.

Oranga Tamariki supports, strengthens and culturally connects tamariki Māori through its core legislation and practice frameworks. We aim to keep children safe while maintaining their cultural identity. We work with Māori specialist roles such as kairaranga ā-whānau, strategic partnerships, and community-led programmes to achieve this. We continue to see positive results – tamariki Māori in foster or whānau placement with a Māori caregiver or family/whānau member has remained above 80% since 2018 – and is currently at 85%. Tamariki Māori placed with whānau has declined since 2022, from 63% to 58% and has remained at 58% over the last three years.

Supporting caregivers to meet the needs of those they care for

At 30 June 2026, Oranga Tamariki had 1610 whānau caregivers and 923 non-whānau caregivers looking after children in care. We made $14.31 million in payments to support these caregivers in 2025/26. Encouragingly, fewer non-whānau caregivers (down 6% from last year) are considering stopping being a caregiver, suggesting improved retention and stability. However, feedback from caregivers highlights the need for clearer processes, stronger support, and greater system consistency. For further details on these measures see the Ministerial priorities section on page 41.

Survey findings indicate strong and improving caregivers' satisfaction. Support from social workers remains high at 75% while overall satisfaction has increased by 4% this year.

To attract and retain caregivers, we continue to focus on support and training. In 2025/26 we:

- improved onboarding for new caregivers with better information and guidance
- expanded caregiver training opportunities, with more learning modules available through Caring Families Aotearoa
- updated our provisional caregiver approval process to enable children to enter the care of caregivers earlier when it is safe and beneficial for them to do so
- updated caregiver policies and guidelines to prioritise safe, stable, and loving homes for children
- collaborated with the University of Canterbury on a mental health study involving caregivers.



Rato Pūnaha

- Lead the system -

Rato Pūnaha focuses on our role in coordinating agencies, organisations and communities to collectively improve outcomes. This includes advocating for the wellbeing of children, young people and families and driving coordinated responses across the children's system locally and regionally.

Initiatives under our **strategic shift:**

Rato Pūnaha – Lead the system

support our **organisational performance:**

The system prevents

which contributes to the **outcome:**

Mana Hāpori – Thriving communities

Our response to youth offending

Oranga Tamariki is the lead agency for the Government's Better Public Service Target 3 – to reduce the number of children and young people with serious and persistent offending. This year there were 814 children and young people with serious and persistent offending behaviour, below the Government target of <900 by 2030 and a decrease from 923 in 2024/25. The following describes key initiatives underway, including the coordinated responses and programmes, supporting this priority.

Continuing to work in partnership with other agencies

Oranga Rangatahi are preventative youth justice programmes supported by iwi, Police, and local schools. They're aimed at 11 to 14-year-olds who have come to the attention of Police and left mainstream education at intermediate school, or earlier. There are seven programmes run across the central North Island in Levin, Huntly, Hastings, Napier, Wairoa, Ōpōtiki and Gisborne. Gisborne is the newest programme, starting at the end of 2025. Each area sets their own unique programming, so they can tailor the programme to fit what the young people and the community need at that time.

Fast Track is a cross-agency service that aims to prevent children and young people from entering into, or escalating through, the youth justice system by addressing underlying issues that contribute to youth offending. It brings together government and non-government agencies to share information, review cases and visit families within 24 hours of the young person coming to the attention of Police. Children aged 10 to 13 years old can be referred to Fast Track when the Police are concerned about their behaviour or welfare. There are nine Fast Track response tables across the motu.

The Youth Targeting and Intervention Model Pilot commenced in Christchurch this year, with two Oranga Tamariki social workers co-locating at Christchurch South Police Station with the Youth Crime teams. The Pilot uses an intelligence-led approach to strengthen information sharing and coordination between Police and Oranga Tamariki, enabling teams to identify risks sooner, respond more quickly to emerging concerns and bail breaches, and intervene earlier to reduce reoffending. It also supports faster responses for children and young people already known to Oranga Tamariki, particularly those in the care and protection system, helping address underlying care and protection concerns that can contribute to offending behaviour.

Building on Military-Style Academies programmes

Military-Style Academies are intensive intervention programmes that provide daily routines, targeted mentoring, and pathways into education or work to help young people turn their lives around. We began the second Military-Style Academy programme in March 2026 at the Te Au Rere a Te Tonga Youth Justice residence in Palmerston North. It builds on the 2024/25 pilot and includes four months in residence, followed by community supervision for the remainder of the 12-month programme.

Strengthening Youth Court tools through legislation development

The Oranga Tamariki (Responding to Serious Youth Offending) Amendment Bill had its second reading. The Bill allows for both the Youth Court and Police to apply stronger measures for serious and persistent offending by persons aged 14-17 through a Youth Serious Offender declaration, including the ability to include electronically monitored curfew conditions or seek a Military-Style Academy Order as a sentencing option. Oranga Tamariki has been funded to put plans before the Court that include faster, targeted rehabilitative responses where previous interventions have been unsuccessful and there is a high risk of reoffending.

Addressing ongoing pressures on secure residences

Investing to address capacity and complexity challenges

Without additional placements the system cannot provide the intensive, trauma-informed care necessary. To this end, we submitted an Indicative Business Case to increase capacity to respond to current and anticipated demand for youth justice accommodation. In November 2025, the Infrastructure and Investment Ministers Group expressed support to deliver two six-bed units within existing Youth Justice residences and four remand and bail homes with six beds each.

Additionally, the Te Oranga project will re-operationalise the Oranga Tamariki Christchurch-based Care and Protection residence by delivering a new operating model tailored to children and young people with high and complex needs.

New legislative powers to support safety in secure residences, including the introduction of search on entry to Youth Justice residences, continue to be implemented to ensure that harmful items cannot enter these environments.

Supporting this, infrastructure remediation and facility refurbishment will ensure compliance with current building and safety standards. Once complete, the residences will increase national capacity for secure placements (Care and Protection) and support improved cohorting. Our compliance challenges involved heavy capital remediation amidst aging infrastructure and rising maintenance costs. We are working to ensure buildings in our property portfolio are fully compliant with legislative and regulatory requirements. This includes projects covering Building Warrant of Fitness, Safe Drinking Water, Healthy Homes, Asbestos Management, Energy Efficiency, and Seismic Resilience. Projects are being delivered as planned within agreed timeframes, with Healthy Homes, Whakatokapokai Residence Refurbishment and Asbestos Management plans completed in June 2026. Other projects are still in progress. The Building Warrant of Fitness project has been challenging due to ongoing scope changes. Council and Independent Qualified Person inspections continue to identify additional defects requiring remediation, and completing this work within operational environments has added complexity to project delivery.

Safety and wellbeing are paramount in placement decisions – at the same time we also want to ensure young people spend as little time as possible in police custody after their arrest. In 2025/26, there were 176 young people, held in police custody for more than 24 hours.[25] Delays can occur when transport arrangements are unavailable or when an appropriate placement option is not immediately available. In some regions reduced flight availability over the past 12 months has also made it more challenging to move young people quickly between locations, contributing to longer periods in custody while transfers are arranged. We expect these investments in Youth Justice capacity will help improve this result by increasing cohorting options and improving geographical coverage.

[25] For details on this appropriation measure refer to page 67.

Ensuring the system provides early and coordinated responses

Responding to the Dame Karen Poutasi Review

We acknowledge the passing of Dame Karen Poutasi this year. As Dame Karen reminded us, "Child protection is everyone's responsibility. We simply cannot afford to look away." We honour this sentiment through our ongoing commitment to system improvement and our vision of ensuring every child is safe, loved, and nurtured.

An in-person multi-agency Hub (the Hub) was established in January 2026 in response to recommendations from the 2022 Dame Karen Poutasi Review, which were accepted by the Government in September 2025. The Hub was a pilot until the end of June 2026 but has been extended for 12 months with a view to consolidate the pilot, understand outcomes over time and consider the scalability of the approach. The Hub's role is to ensure the estimated 2,000 children whose sole parent or sole carer is remanded in custody or imprisoned each year, are safe, their needs are met and their carers supported.

Led by Oranga Tamariki, representatives from Police, Department of Corrections, Ministry of Social Development, Ministry of Education and Heath New Zealand, are around the table. By sharing relevant information and starting an initial assessment quickly, the combined insights of the agencies in the Hub can immediately focus on understanding the needs of these children.

Oranga Tamariki has supported other work from the Dame Karen Poutasi Review this year focused on training, mandatory reporting and increasing awareness raising. We have also worked with the Ministry of Social Development on policy advice for Ministers.

In 2025/26, 348 referrals were made to the Hub and 316 Reports of Concern were completed. The Hub supported the visibility and safety of 526 children and young people.

Leading the Oranga Tamariki System Action Plan

The Oranga Tamariki System Action Plan (Action Plan) is the Government's commitment to ensure that the children and young people with the greatest needs are being supported across the children's system. It is a statutory accountability mechanism requiring Chief Executives of children's agencies to work together to improve outcomes for the core populations of interest to Oranga Tamariki. This includes children and young people who are at risk of being involved, are currently involved, or have previously been involved with Oranga Tamariki. This year, children's agencies and other key partners worked together to deliver initiatives under the focus areas of health, education and housing supported by improved information sharing across all areas. This work will help strengthen cross-agency collaboration, improving access to education, health, and support services. Progress reports on Action Plan progress were published during 2025/26.[26]

Listening and responding to the voices of children and young people

Our Voices work programme supports us to reflect what children, young people and families have shared about their needs, expectations and aspirations. This includes listening, sharing insights, supporting action and monitoring our organisational response to the voices.

The Youth Advisory Group (YAG) has continued to strengthen the voice of young people with lived experience of care and youth justice in organisational decision-making. They advise Oranga Tamariki leaders on policies, services, and practices to ensure youth voices guide decision-making. Over the past year, YAG members have contributed advice and lived-experience insights to a wide range of projects, influencing policy, service design, learning resources, infrastructure planning, and practice improvements. Key projects included their support to develop the Military Style Academy Life Skills Whare programme, disability learning resources, and Te Aronga Goal Plan (previous All About Me Plan). YAG members also reported significant personal growth in leadership, advocacy, and confidence.

[26] More information on our progress reports for the Action Plan www.orangatamarikiactionplan.govt.nz/mahi/implementation/

Te Mātātaki 2026[27] reports findings from the 2024/2025 Te Tohu o te Ora survey, capturing the experiences of children and young people 10-17 years old in care. Compared with previous years, there were more positive responses relating to: knowing whakapapa; being able to talk to social workers; feeling accepted for who they are; maintaining contact with whānau; having supportive friendships; and learning about their culture. Many children and young people said they feel safe, supported, and cared for in their placements. However, we have opportunities to improve and identified four priority areas based on what they told us:

- supporting and enabling younger children to participate in decisions about their lives
- increasing awareness of and engagement with Transition Support Services to help children and young people feel more confident as they become adults
- improving the safety of children and young people
- strengthening and promoting channels for their voices.

The percentage of eligible young people who are referred for support from a transition support worker increased from 72% last year to 76% this year.

We are committed to respond to what children and young people have told us about their experience of being in care. We will focus on improving participation in decisions, safety, awareness of transition support, and channels for their voices.

ⓘ Read more about focused awareness raising efforts for transition support on page 69 and actions underway to improve the safety of children and young people from page 144.

[27] More information on Te Mātātaki 2026 is at www.orangatamariki.govt.nz/about-us/research/our-research/te-matataki/

Implementing Government and Ministerial priorities

Baseline savings

Oranga Tamariki did not have any new baseline savings applied in 2025/26.

Contractors and consultants – operating expenditure

Contractor and consultant spending in 2025/26 was $24.27 million (2024/25: $12.28 million), an increase of $11.99 million from the previous year. The contractor and consultant operating spend for 2025/26 represents 4% of total departmental workforce expenditure (2024/25: 2% of total workforce expenditure). The increase in 2025/26 is due to several large time-limited initiatives underway funded through Budget 2025, including the FTSU programme.

Contractors and consultants – capital expenditure

In 2025/26, Oranga Tamariki spent $0.77 million on contractors and consultants in capital expenditure (2024/25: $0.66 million).

Major spending decisions

Oranga Tamariki did not have any Major Spending Decisions from Budget 2025.

Significant Budget Decisions from Budget 2025 and 2026

Cabinet approved the following 2025 Budget initiatives:[28]

Initiative	Budget year funded	Performance information	Notes/Context
Crown Response to the Royal Commission of Inquiry into Abuse in Care – Making the Care System Safe – Recognising and Responding to Abuse of Children and Young People in Care	Budget 2025	Supports the Government's Abuse in Care response and a safer care system. Performance will be monitored through safety-in-care reporting, caregiver and care-experience surveys, and the Hine Wawata framework. Refer to measures from page 47 and Appendix 1.	Budget 2025 funds Oranga Tamariki to provide training and development, monitoring and assurance, improved escalation, processes and response times, and approvals and accountability processes to reduce abuse and harm to children and young people in community and remand homes and those cared for by individual caregivers.
Military Style Academies	Budget 2025	Supports Government Target 3: reducing child and youth offending. Performance will be monitored through regular target reporting and the Oranga Tamariki performance system. Refer page 33 for progress and page 41 for measure result.	Budget 2025 funds Military Style Academy programmes that include a residential phase followed by a community phase that incorporates, mentoring and step-up home support. Military Style Academies provide an intensive programme response for a small group of young people where previous interventions have not reduced offending.

[28] For more information on the funding for these initiatives, see https://www.treasury.govt.nz/sites/default/files/2025-09/b25-frs-sig-oratam-5143471.pdf

Initiative	Budget year funded	Performance information	Notes/Context
Safety Improvements in Youth Justice Residences	Budget 2025	Supports Government Target 3: reducing child and youth offending. Performance will be monitored through regular target reporting and the Oranga Tamariki performance system. Refer pages 22 and 33 for progress and page 41 for measure result.	Budget 2025 provides funding to address critical safety risks in five secure Youth Justice residences and to implement legislative changes to enable universal searches on entry to residences, in response to recommendations by the Royal Commission of Inquiry into Abuse in Care. The initiative supports safer residential settings for young people, staff, and visitors, and enables Oranga Tamariki to respond to new search and safety requirements where existing settings are not sufficient.
Young Serious Offenders - Implementation of New Legislative Regime	Budget 2025	Supports Government Target 3: reducing child and youth offending. Performance will be monitored through regular target reporting and the Oranga Tamariki performance system. Refer page 33 for progress and page 41 for measure result.	Budget 2025 funds implementation of a new legislative regime for Young Serious Offenders and responds to expected growth in eligible young people where previous interventions have not reduced serious or persistent offending. The Bill will allow Youth Court judges to make a "Young Serious Offender" declaration, unlocking a range of new sentencing options.
Infrastructure Remediation for Residences	Budget 2025	Performance will be monitored through the capital plan and asset performance indicators, including Building Warrant of Fitness compliance, facility condition, and seismic resilience for secure residences. Refer page 34 for progress and page 82 for asset performance indicators.	Budget 2025 funds work to bring secure residences up to regulatory standards. In 2025/26, significant progress was made in uplifting residence regulatory compliance including Asbestos management, Healthy Homes standards, Building Warrant of Fitness, Seismic strengthening and security upgrades. This programme is scheduled for completion in 2026/27 and is providing safer, more suitable residential settings for children and young people in custody.
Professionalisation of the Residential Workforce	Budget 2025	Supports Government Target 3: reducing child and youth offending. Performance will be monitored through regular target reporting and the Oranga Tamariki performance system. Refer page 22 for progress and page 41 for measure result.	Budget 2025 funds strengthened professional leadership, increased specialist practice capability, and improved training pathways for kaimahi in secure residences. The initiative responds to underinvestment in the residential workforce and supports safer, more therapeutic care for children and young people with complex needs.

Initiative	Budget year funded	Performance information	Notes/Context
Changes to Oranga Tamariki Social Service Contracting	Budget 2025	Continuity of contracted social services was maintained during 2025/26 while Oranga Tamariki and the Social Investment Agency reviewed Oranga Tamariki-funded early support and prevention services to strengthen understanding of existing investments and inform future commissioning and investment decisions. Refer page 29 for progress updates.	Budget 2025 funded contract extensions for social service providers whose agreements were due to expire by 30 June 2025. This maintained continuity of services for tamariki, rangatahi and whānau during 2025/26 while Oranga Tamariki deferred its annual review of contracted services, in line with the Government's expectation, and worked with the Social Investment Agency to review five early support and prevention programmes and one major provider to inform future investment and commissioning decisions.

Budget 2026 new spending

- Reports of Concern – meeting service demand and improving service efficiency
  - cost pressure funding for changes to Oranga Tamariki social service contracting and meeting the service demands of increased Reports of Concern.

- Specialist Care Responses – supporting the increasing numbers of children with complex needs
  - funding to meet the increasing number of children with complex needs.

- Stafford v Attorney-General – implications for Oranga Tamariki
  - funding for technical expenses incurred relating to the transfer of land and assets under the Stafford v Attorney General resolution agreement.

- Dame Karen Poutasi Response – strengthening the safety nets to identify and respond to children at risk of harm
  - funding for strengthening the safety nets to identify and respond to children at risk of harm through the implementation of recommendations from the Dame Karen Poutasi Response.

The Government's Better Public Service Target 3 – reduce the number of children and young people with serious and persistent offending

Measure	Target	2024/25 results	2025/26 results
Addressing youth offending			
A 15% reduction in the total number of children and young people with serious and persistent offending behaviour.[29] [2023 baseline: 1,100 children and young people]	<900 by 2030	923	814 (-26% from baseline)
Commentary: Refer to page 33 for progress updates against this priority.			

Ministerial priorities of public interest

Measure	Target	2024/25 results	2025/26 results
Ensuring the safety of children and young people			
The percentage of children in care who have been visited by their social worker at least once in the last eight weeks to ensure their ongoing safety and wellbeing.[30]	95%	95.8%	94%
Commentary: While we always prioritise responses and engagements when there is concern about harm to a child, consistent regular engagement can be a challenge when sites experience high volumes of Reports of Concern. We are currently recruiting and embedding Allied Support Workers as a permanent part of our workforce, which will help support this measure. Allied Support Workers will free up qualified social worker's time by taking responsibility of a range of non-statutory activities.			
The percentage of critical or very urgent reports of concern, addressed within operational timeframes.[31]	95%	86%	80%
Commentary: Demand pressures, workforce availability in some locations, and increasing case complexity impacted our ability to achieve this target. This year we launched the Strategic Workforce Analysis Tool to better understand the pressure on our social worker workforce and a new online Reports of Concern form to receive better quality information needed for efficient assessments. We are also strengthening our triage and case allocation processes, enhancing practice guidance for frontline kaimahi, and utilising Allied Support Workers. Improving performance against this measure remains a key operational priority.			

[29] More information about this target and associated reporting, see www.dpmc.govt.nz/sites/default/files/2025-03/gt-factsheet-target-3-dec24.pdf

[30] The ministerial priority measure reports on social worker visits to all children in care using structured operational data to provide indication of visits as at end of the period. This measure complements our appropriation measure 'The percentage of children in care with regular engagement with an Oranga Tamariki practitioner' that reflects case file analysis of sampled case files from the last 12 months.

[31] This is also an appropriation measure, refer page 65 for further details.

Measure	Target	2024/25 results	2025/26 results
Supporting caregivers			
Results of a rolling survey of Oranga Tamariki caregivers: 1. The percentage of caregivers who are satisfied with support from their social worker. 2. The percentage of caregivers who are satisfied with overall support from Oranga Tamariki. 3. The percentage of caregivers who would recommend becoming a caregiver to their family and friends. 4. The percentage of caregivers who are thinking about stopping being a caregiver.	N/A	1. 74% 2. 45% 3. 47% 4. 22%	1. 75% 2. 49% 3. 47% 4. 16%
Commentary: Refer to page 31 for progress updates against this priority.			
Improving complaint management and practices			
The proportion of complaints audited that were handled in a way that fully met Oranga Tamariki standards. *[Baseline: 48%, target is 25% increase from baseline].*	60%	57.8%	63%
Commentary: Continued focus to resolve and close overdue and outstanding complaints, while being responsive to new complaints, contributed to this result. We also implemented more consistent processes to monitor and follow up on complaints not progressing as expected to support improved performance.			

Oranga Tamariki performance report

Statement of compliance

Our performance (the Oranga Tamariki performance report) has been prepared in accordance with the requirements of the Public Finance Act 1989, which includes the requirement to comply with New Zealand Generally Accepted Accounting Principles (NZ GAAP).

The Oranga Tamariki performance report has been prepared in accordance with Tier 1 Public Benefit Entity (PBE) financial reporting standards, which have been applied consistently throughout the period. The performance information for the appropriations administered by Oranga Tamariki for the year ended 30 June 2026 is found from page 59.

Critical reporting judgements, estimates and assumptions

We select performance measures for activities that Oranga Tamariki performs. In selecting these measures, judgements must be made in determining which aspects of performance are relevant and material to users of this Annual Report. There is judgement in determining how to measure performance against the measures selected. The judgements with the most significant impact on selection and measurement are disclosed below.

Our current performance measures incorporate important elements of our core functions as an organisation. To broadly describe our functions and services, and to disclose material judgements, Oranga Tamariki has chosen to group its activities under the following subsets:

- The impact we are making – which demonstrates progress in achieving the Oranga Tamariki vision, purpose, and strategy. See our outcome (Ngā Wawata) and organisational performance (He Ringaringa Mōu) measures from page 47.
- Appropriation measures – which demonstrates effectiveness of the activities for which we receive funding to invest in and deliver. See our appropriation measures from page 59.

Our performance measures

The measures we have included this year act as indicators to show whether the collective actions we're taking across the organisation are moving us toward desired outcomes.

The following sections set out what we measure, why we measure it, and this year's result compared to previous results. Where available, results from the preceding year is displayed.

Performance measures were selected through consultation with subject matter experts and approved by Te Riu, the Oranga Tamariki Executive Leadership Team. Selection was based on the availability of reliable data and relevance to the impact we are trying to achieve.

The measures used draw on a number of data sources:

- Structured data based on social worker recording from their case note system, CYRAS
- Structured data from our caregiver information system, CGIS
- Financial recording
- HR recording
- Case file analysis based on unstructured information recorded in our case management systems, CYRAS and CGIS, to gain a view of practice quality:
    - This relies on manual data capture and assessment by a reviewer, looking at evidence in the case records of children and caregivers against a set of structured questions.
    - Reviewers exercise professional judgement as to the standard of practice against these questions, using guidance and tools to support consistency across reviewers.
    - Most reviewers are qualified and experienced social workers. Rating consistency checks (across the same case) and ongoing moderation (where reviewers draw on a highly

experienced practitioner to moderate and inform their assessments in specific cases) are undertaken.

  - Sampling bias is minimised through randomised sampling and sampling a sufficient volume of cases to ensure a high degree of statistical confidence.
  - The total number of cases reviewed in 2025/26 is 705, providing a sufficient level of sample to produce estimates at the 95% confidence level with a margin of error of ±3.3%. Our methodology was independently reviewed by an experienced statistician in 2022/23.
  - The methodology for assessing "regular engagement" was revised in 2025/26. Regularity of engagement is now assessed over the six months preceding the case review rather than over a 12-month period. This change is unlikely to have a significant impact on the reported result, while providing a more accurate reflection of regularity of engagement within the financial year period.

- Surveys
  - Surveys are an important mechanism to understand the experiences and perceptions of those we are here to support. The key surveys that support measures to Oranga Tamariki performance reporting are outlined below, along with their disclosures.
  - For all surveys participation is voluntary. Responses represent those who participated and may not represent the total population being targeted.

  Oranga Tamariki Caregiver Survey:[32]

  - This survey is conducted annually. The survey questions were designed and delivered through our internal Survey and Design team.
  - This survey has changed frequency of delivery but was available to annual cohorts of those who are caregivers through Oranga Tamariki – both whānau and non-whānau.

  Partners and Providers Survey

  - This survey conducted annually and was sent to all providers in our Contract Monitoring database. The survey was provided to 464 participants.
  - We received 239 responses to the survey, which is a response rate of 52%.
  - Responses to questions in the Partners and Providers Survey are based on a six point response scale: Strongly agree, Agree, Slightly agree, Slightly disagree, Disagree, Strongly disagree.
  - We report a combined proportion for those who reported they Strongly Agree or Agree. We separately report on the proportion of those who responded they Slightly agree.

  Te Tohu o te Ora – the national survey of tamariki in care

  - Te Tohu o te Ora is our national survey of children and young people in care. Details of this survey can be found here https://www.orangatamariki.govt.nz/about-us/research/our-research/te-matataki-2023/
  - The mode is a census approach, nationwide, digital survey offered on designated survey laptops. It was offered to children and young people by site-based kaimahi, delivered over nine months.
  - Te Tohu o te Ora was last conducted in 2024/25 and included new questions to capture performance against Ngā Wawata outcome measures, reported for the first time last year in our Annual Report. The survey is run biennially, and 2022/23 results are provided where available.

[32] Read more about the 'Oranga Tamariki report, How well is Oranga Tamariki supporting caregivers? (June 2023)' at: www.orangatamariki.govt.nz/about-us/research/our-research/how-well-is-oranga-tamariki-supporting-caregivers/

Rationale for how measure standards are set

Our performance measure standards have been set through three main ways:

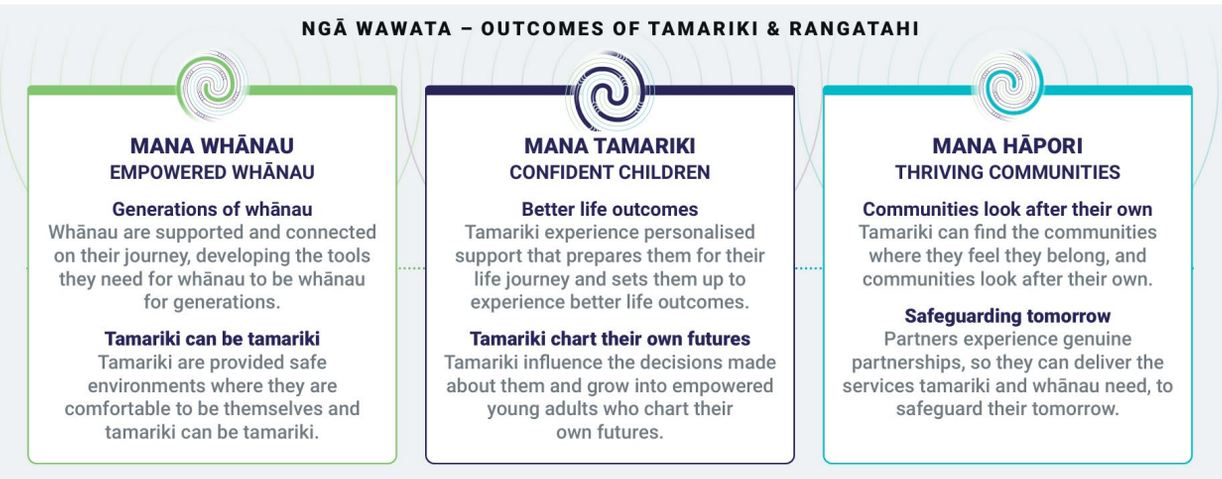
- Targets that have been set by the Government or Minister for Children (measures for Government and Ministerial priorities)
- Aspirational targets to improve our performance (measures with a standard of 95% or greater)
- Targets based on previous delivery achieved i.e. all other measures where the standard is:
  - to improve performance from the result taken from a baseline year
  - within the expected range of normal variation, based on statistical analysis.[33]

Our outcome (Ngā Wawata) and organisational performance (He Ringaringa Mōu) measures are assessed by desired trends rather than targets. This accounts for the longer-term impacts we expect to see from the changes we're making. Results for the current year are considered "stable" if the change from the previous year's result is ±5%.

[33] Performance baseline is established based on XmR charts. This provides a range that highlights if performance is within expected patterns of variation or if real change (good or bad) is emerging.

Hine Wawata – Ngā Wawata measures

This section reports against the outcomes shown in our Strategic Framework on page 9:



Why are these our outcomes?

Outcomes are often framed as long-term aspirations, and while this approach is important from a system perspective, for children and young people in care, the need is immediate. Ngā Wawata seeks to strike a balance between the immediate need and the future aspirations. They are a set of outcomes guided by the voices of the Youth Advisory Group that chart a pathway from meeting the immediate needs to sustain wellbeing, to the futures tamariki (children) and rangatahi (young people) envision for themselves. We already know enough to act – and we have a responsibility to do so.

Our outcome measure results are based on responses to three surveys: Te Tohu o te Ora, Oranga Tamariki Caregivers, and Partners and Providers surveys (methodology for these surveys are detailed from 44).

Key for outcome results

- ⇨ Indicates directional change for this result compared to last year or last available result
- Good result (75-100%) or within expected range
- Result to be monitored and improved (40-74%)
- We need to improve this result (1-39%)

MANA TAMARIKI – Confident Children

Tamariki can be tamariki

Put simply, kids should be able to just be kids. They have a basic right to be safe and to express themselves without fear, to simply be them. This outcome realises that when children and young people are provided with environments that help them feel safe, they can build the comfort to be their authentic selves, freeing them to be who they naturally are without fear.

Why are these measures important? How do we influence this outcome?

We have a fundamental duty to ensure that the children and young people who come to our attention are provided safe environments. The traumas and harms associated with statutory intervention must reduce, enabling a future that is decided by them, not for them. We know we've helped when children and young people say they feel safe where they live, and that it is easy for them to express their identity.

New

Tamariki are provided safe environments

Percentage of children and young people who said:	2022/23 results	2024/25 results
they feel safe where they live now (combined result)	**New measure**	**96%**
definitely feel safe where they live now	New measure	80%
think they feel safe where they live now	New measure	16%

New

Tamariki are comfortable to be themselves

Percentage of children and young people who said:	2022/23 results	2024/25 results
it is easy to express their identity (combined result)	**New measure**	**86%**
it is definitely easy to express their identity	New measure	52%
they think it is easy to express their identity	New measure	34%

ⓘ Insights and findings from our 2025/26 safety of children in care monitoring are detailed in Appendix 1. Page 144 outlines actions underway to address these findings and support our response to recommendations from the Royal Commission of Inquiry in Abuse in Care. Also see how we're improving the way we work with children in care through our new practice approach on page 15 and National Care Standards Action Plan on page 25.

MANA TAMARIKI – Confident Children

Tamariki chart their own futures

Children and young people are born with inherent mana and bring their own unique voices, perspectives, and strengths. This outcome is about supporting them to grow a strong sense of self-belief and confidence that they carry into adulthood. When they're empowered to make positive choices and develop their autonomy, they're better equipped to shape bright, self-determined futures.

Why are these measures important? How do we influence this outcome?

In every interaction, Oranga Tamariki has a responsibility to ensure children and young people are genuinely included in, and kept informed about, decisions affecting their care. When this is done consistently and with care, it helps them feel heard, understood, and influential — laying the foundation for them to grow into confident, empowered young adults who can chart their own futures. We know we've helped when children and young people tell us they've had a say in the important decisions made about them, and when they say they think they will have a good life when they get older.



Tamariki influence the decisions they make about them

Percentage of children and young people who said they:	2022/23 results	2024/25 results
usually have a say in the important decisions made about them (combined result)	**80%**	**81%**
have a say in the important decisions made about them all of the time	31%	35%
have a say in the important decisions made about them most of the time	49%	46%



Tamariki grow into empowered young adults

Percentage of children and young people who said they:	2022/23 results	2024/25 results
will have a good life when they get older (combined result)	**68%**	**67%**
definitely think they will have a good life when they get older	37%	38%
think they will have a good life when they get older	31%	29%

ⓘ Read about our Voices work programme and the ways we listen and respond to the voices of children and young people on page 35. Supporting and enabling younger children to participate in decisions about their lives has been identified as a priority area for improvement as part of this work. The full implementation of our new practice approach described on page 15 also supports kaimahi to work with children and young people in relational, inclusive and restorative ways.

MANA WHĀNAU – Empowered Families

Whānau are whānau for generations

Many families who engage with Oranga Tamariki carry deep histories of intergenerational involvement, highlighting the importance of nurturing whānau wellbeing across generations with compassion and care. Children and young people have told us that if whānau resilience is strengthened, then the likelihood of Oranga Tamariki involvement decreases, and the outcomes for future generations of tamariki improve. This outcome acknowledges that families must be enabled to build their intergenerational whānau wellbeing.

Why are these measures important? How do we influence this outcome?

The Oranga Tamariki Act 1989 sets out the critical role families play in relation to the care and wellbeing of their child. Our role is to ensure families fulfil those roles to the best of their collective abilities, by ensuring they are supported and connected to be whānau, and develop the skills needed to be supportive and resilient for their children. We know this is achieved when they say they're satisfied with the services and supports we have provided.

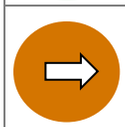
Note: 2024/25 primary outcome measure results were based on the Whānau Experiences Survey,[34] which isn't run every year. For 2025/26 results we used complementary measures (published in our Annual Report last year) from the Oranga Tamariki Caregiver Survey to capture our performance against this outcome. We have indicated where 2025/26 questions have changed, and although the measure intent is the same, they are not directly comparable to 2024/25 results.

The primary outcome measure results reported in 2024/25 that can't be reported this year are:

- Percentage of whānau who said they were satisfied & very satisfied with the way Oranga Tamariki involved them in the plan (32% in 2024/25) or had had mixed feelings about the way Oranga Tamariki involved them in the plan (27% in 2024/25)
- Percentage of whānau who said they were satisfied & very satisfied that the services and supports have helped them (29% in 2024/25) or had mixed feelings that the services and supports have helped them (20% in 2024/25).

The above measures will be reported in next year's Annual Report, when the survey is run in 2026/27.

Whānau are supported and connected on their journey

Percentage of whānau/caregivers who were:		2024/25 results	2025/26 results
	satisfied or very satisfied with the way Oranga Tamariki respected and listened to their knowledge of the child's or children's individual needs	80%	80%
	satisfied or very satisfied with the way Oranga Tamariki did what they said they would do in the plan	73%	73%

[34] Also known as Ka Rere Ngā Wheako – this is a national survey used by Oranga Tamariki. It captures feedback and lived experiences from families and whānau involved with our services.

Whānau develop the tools they need

Percentage of whānau/caregivers who were:		2024/25 results	2025/26 results
	satisfied or very satisfied with their current caregiver social worker on supporting them in their role as a caregiver overall*	73%	74%

* In 2024/25 this complementary measure was *Percentage of whānau/caregivers who were very satisfied or satisfied with the way things have improved because of Oranga Tamariki involvement.* This question was not asked this year and cannot be reported.

MANA WHĀNAU – Empowered Families

Partners and providers safeguard their futures

Local leadership is best-placed to support the children, young people, and families within their own communities. When services and supports are locally-led those who need them most will benefit. This outcome recognises the power of partnership – when communities are thriving, they are actively safeguarding their own futures, and those of children and young people for generations to come.

Why are these measures important? How do we influence this outcome?

Oranga Tamariki recognises that we cannot deliver the solutions children and young people need on our own. Contracting service providers and partnering with communities is an important step, but true partnership means ensuring the relationship is reciprocal and centred on the wellbeing of children and young people. We'll know we're succeeding when partners, providers and communities tell us they feel Oranga Tamariki values the partnership, and that they have the skills and knowledge to meet the needs of the children and young people they support.



Partners and providers experience genuine partnership

Percentage of partners and providers who said they:	2024/25 results	2025/26 results
agree & strongly agree that Oranga Tamariki values their partnership	**43%**	**50%**
slightly agree that Oranga Tamariki values their partnership	30%	30%



Partners and providers deliver the services tamariki and whānau need

Percentage of partners and providers who said they:	2024/25 results	2025/26 results
agree & strongly agree they have the skills and knowledge to provide care that meets the needs of the children & young people they support	**89%**	**92%**
slightly agree they have the skills and knowledge to provide care that meets the needs of the children & young people they support	7%	5%

MANA HĀPORI – Thriving Communities

Tamariki experience better life outcomes

Young people have shared with us that each child's best future is unique — shaped by the distinct needs, dreams, and pathways of the child. When children are well-supported and their needs are met, they're better equipped to step confidently into those futures — futures that may break cycles of involvement with Oranga Tamariki. This outcome honours the individual needs of all children and young people, supporting them to navigate their journeys and empowering them to live lives that feel right for them.

Why are these measures important? How do we influence this outcome?

Many children and young people who come to our attention are in need of support — whether it's around safety, wellbeing, learning, or other areas that matter to them and their family. Oranga Tamariki has a responsibility to do its utmost to ensure those needs are met. We know we've done this well when children and young people tell us they feel supported to meet their goals, and that Oranga Tamariki has made things better for them.

New

Tamariki experience personalised support

Percentage of children and young people who said they:	2022/23 results	2024/25 results
felt supported by Oranga Tamariki to achieve their goals (combined result)	**New measure**	**90%**
definitely felt supported to achieve their goals	New measure	56%
think they felt supported to achieve their goals	New measure	34%

Tamariki are prepared for their life journey

Percentage of children and young people who said:	2022/23 results	2024/25 results
Oranga Tamariki makes things better for them (combined result)	**85%**	**82%**
Oranga Tamariki definitely makes things better for them	41%	42%
they think Oranga Tamariki makes things better for them	44%	40%

ⓘ Read about our compliance against the Care Standards from page 23, including what Oranga Tamariki needs to achieve to meet the needs and expectations of children in care. See also our Voices work programme and Te Mātātaki 2026 report on experiences of children in care – page 35 outlines the positive changes we've seen and priority areas we've identified for improvement.

MANA HĀPORI – Thriving Communities

Communities are looking after their own

Communities carry a deep sense of social responsibility to nurture and support children, young people, and their families. When these support networks are strong and responsive, Oranga Tamariki intervention may not be needed. But this is only possible when children and young people have communities they can connect with and be safe in — places to grow, belong, and be seen. This outcome recognises the vital role communities play in the safety and wellbeing of children and young people.

Why are these measures important? How do we influence this outcome?

Oranga Tamariki has a responsibility to support children and young people to find the places and spaces where they feel connected — with people they trust, and in communities where they feel safe, valued, and a true sense of belonging. We know we're getting this right when children and young people tell us they have friends they can talk to about anything, and that they feel they have a place where they truly belong.



Tamariki find their communities

Percentage of children and young people who said they:	2022/23 results	2024/25 results
have a friend or friends they can talk to about anything (combined result)	**87%**	**89%**
definitely have a friend or friends they can talk to about anything	64%	68%
think they have a friend or friends they can talk to about anything	23%	21%



Tamariki feel they belong in their communities

Percentage of children and young people who said they:	2022/23 results	2024/25 results
have somewhere they belong (combined result)	**89%**	**89%**
definitely have somewhere they belong	62%	66%
think they have somewhere they belong	27%	23%

Hine Wawata – He Ringaringa Mōu measures

This section reports against our organisational performance in our Strategic Framework on page 9:



He Ringaringa Mōu represents the three interwoven statutory functions that capture the performance of Oranga Tamariki alongside the children's system. It draws heavily on our Practice Approach enablers and focuses on our operational purpose and delivery, for the generational benefit of children and young people.

The following results are based on XmR charts to help monitor and understand performance over time, rather than being limited to the period 1 July 2025 to 30 June 2026. The XmR central line along with upper and lower control limits are recalculated when new data points indicate a genuine shift in performance, rather than a normal variation. This enables the impact of improvement initiatives and other influencing factors on performance to be identified and quantified.

Practice Protects

Safety is paramount

We work relationally, inclusively and restoratively with tamariki and whānau to take action together to protect a child every time we are concerned about their safety or wellbeing.

Why is this measure important? What does it tell us about our impact?

When a concern is raised about a child, assessing their safety as quickly and effectively as possible is the principal responsibility of Oranga Tamariki. This is why our measure focuses on the Tiaki Oranga (initial safety assessment) – it is our first interaction with the child and sets the trajectory for the child's safety and oranga.

Response to tamaiti safety is timely		**2024**	**2025**	**2026**
	Percentage of children and young people who have their initial Tiaki Oranga completed on time *Desired trend: This value getting as close to 100% as possible*	50%	43%	**41%**

ⓘ This result is impacted by high volumes of Reports of Concern, especially if received in quick succession, at smaller sites, or at sites which experience high vacancies. Read more about key challenges from page 15. Actions and initiatives to improve this result, including our new online Reports of Concern form and Strategic Workforce Analysis Tool, are outlined in the Whakapakari Kaimahi section from page 19.

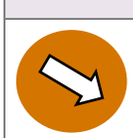
Practice Protects

Oranga is a journey

We work to ensure tamariki-whānau oranga and its potential is protected.

Why is this measure important? What does it tell us about our impact?

To truly support an oranga-focused journey and protect its potential, Oranga Tamariki must ensure every child has strong relationships with those that matter to them – starting with ensuring they have an allocated social worker. A social worker plays a vital role in helping the child stay connected to the people who matter to them, actively participate in their practice journey, having their needs and perspectives understood and central to all decision-making and changes.

Tamariki have strong relationships with those that matter to them		**2024**	**2025**	**2026**
	Proportion of children and young people with an allocated social worker *Desired trend: this value getting as close to 100% as possible*	69%	71%	**70%**

Partners and providers deliver

Partnership-led

We build strong locally-led partnerships with iwi Māori, community groups and service providers enabled by a nationally-coordinated children's system.

Why is this measure important? What does it tell us about our impact?

Community providers are often best placed to deliver the supports and services that children and young people need. For partnerships to be effective, communities must have access to a sufficient network of capable providers, including iwi Māori, Pacific, disability and other community organisations, that can meet local demand. This measure is important because a strong provider network is a critical foundation for achieving improved outcomes through partnership.

Oranga Tamariki works in partnership		2024	2025	2026
	Number of contracted service providers *Desired trend: This staying within our expected range (486-619)*	554	509	**504**

From 2026/27 we'll change this desired trend to 'trending down'. We expect the number of contracted service providers will reduce over time as we continue to work towards the Government priorities for more coordinated social services and contract consolidation across agencies.

While there may be fewer service providers overall, total investment in social services has remained broadly stable. Decisions about changes to services – whether adjustments, reprioritisation, or recommissioning – are guided by the Social Sector Commissioning principles and Action Plan.

Read more about our work with the Social Investment Agency on page 29.

Partners and providers deliver

Generationally-focused

To help ensure children, young people and families can access the right supports and services they need, when they need them, for as long as they need them.

Why is this measure important? What does it tell us about our impact?

When safe and appropriate, Oranga Tamariki must keep children and their families connected. This includes – but is not limited to – children remaining in the care of their family, living with their siblings and, in the context of Youth Justice, within reasonable travelling distance of their family and/or their iwi/community. When children are connected to their family/community, their intergenerational wellbeing is almost always better.

Tamariki and whānau are connected		2024	2025	2026
	Percentage of tamariki in out of home placement who are in a family/whānau placement *Desired trend: This trending up – we are able to keep more tamariki living with their whānau*	48%	49%	**48%**

The system prevents

Prevention every time

We prevent the escalation of involvement for all children and young people that come to our notice, including those in care, custody, or offending.

Why is this measure important? What does it tell us about our impact?

We reduce the escalation of children into care. Children who come to our attention often face serious safety or wellbeing concerns and it is vital they receive the right support. However, that support does not always require statutory intervention as community-led responses are increasingly better placed to step in to care for children and young people. Our role should be reserved for the most complex of cases, where statutory powers are truly required, and supporting those responses that are better placed. Prevention begins with reducing the number of children who enter the statutory system in the first place.

Escalation to statutory response is reduced		2024	2025	2026
	Number of children and young people who enter care per month *Desired trend: this trending down – meaning we are reducing the escalation of children into statutory care*	119	118	**118**

The system prevents

Prevention everywhere

Every opportunity is used to prevent and address harm.

Why is this measure important? What does it tell us about our impact?

Oranga Tamariki alone cannot prevent harm to children and young people. We are part of a wider children's system, that works together to prevent and address harm. We do our very best to respond to safety concerns as they arise. This includes having the right response the first time. For this reason, we monitor the proportion of children and young people who are renotified after a Report of Concern where no further action was required, or support was referred to partners.

Escalation to statutory response is reduced		**2024**	**2025**	**2026**
	Proportion of children and young people renotified within 12 months of a Report of Concern where no further action was required, or support was referred to partners *Desired trend: this trending down – meaning we are preventing further harm at the earliest opportunity*	New measure	41%	**45%**

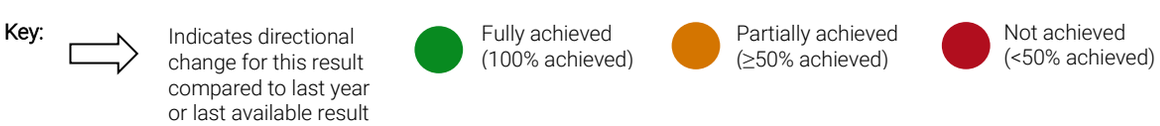
Appropriation performance measures

Oranga Tamariki is funded to invest in and deliver a range of services through appropriations within Vote Oranga Tamariki.[35] The overarching purpose of this vote is to ensure New Zealand's children and young people who require additional support have positive outcomes by:

- providing and coordinating early support services to children and families to address early signs of need, and reduce the risk factors that may lead to a child going into care
- working closely with family so that a child can remain safely at home where possible, with their family, within their culture and connected to their communities.

The Minister for Children is responsible for our appropriations in Vote Tamariki 2025/26. Our appropriations funded and performance for this year are shown below:

Appropriation	Measures achieved	This year's status and change from last year
Adoptions services	1 of 1	
Crown Response to the Abuse in Care Royal Commission of Inquiry and establishment of a new redress system for abuse survivors	1 of 3	
Investing in Children and Young People, including:		
• Intensive Response	1 of 1	
• Policy Advice and Ministerial Services	3 of 5	
• Prevention and Early Support	2 of 3	
• Statutory Intervention and Transition	5 of 16	
Oranga Tamariki-Ministry for Children - Capital Expenditure	1 of 1	
Administering non-departmental funding for:		
• Connection and Advocacy Services	1 of 1	
• Independent advice on Oranga Tamariki	N/A - exemption	N/A - exemption
Departmental other expenses: Loss on disposal of Crown owned assets for Stafford litigation settlement	1 of 1	
Total appropriation measures achieved	**16 of 32**	



[35] The Government determines the purposes for which this funding is provided and the performance measures reported through the Estimates process. We are accountable for delivering against those expectations and reporting our performance.

How we measure our performance against appropriations

Our current suite of appropriation measures incorporates important elements of our roles and responsibilities as an organisation and are reviewed annually to ensure they remain relevant.

We continue to report the same measures as last year with four new measures added under the following new appropriations this year:

- Crown Response to the Abuse in Care Royal Commission of Inquiry and establishment of a new redress system for abuse survivors
- Departmental other expenses: Loss on disposal of Crown owned assets for Stafford litigation settlement.

As we evolve as an organisation, these measures will be adjusted accordingly to be less focused on outputs and volumes, and include measures that reflect our aspirations, strategy, and desired outcomes. The following section details where funding is allocated and associated measures that show our performance. We provide commentary for measures for context – particularly if they have not met standards.

A1 – Adoption Services (M93) (A32)



Achieved 1 out of 1 performance measures

This appropriation is intended to achieve the legal adoption of children by approved parents and to provide access to information on adoptions. It is limited to the management of services, incorporating education, assessment, reporting, counselling, and mediation, to all people who are party to adoption-related matters, past or present.

A1.1	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The percentage of assessments of suitability to adopt that are completed within 3 months will be at least 90%	90%	95%	**98%**
Why is this important? We handle adoption assessments in a timely way to make the process quick, while still being thorough. A suitability check requires us to gather and consider specific information about individuals, such as police vetting and referee checks, to inform our overall assessment of suitability and risk.			
Commentary The standard was exceeded. Continued focus has ensured that we met the standard and remain alert to any potential risk.			

2025/26 Adoption Services financial performance

Actual 2025 $000	Financial performance	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
	Revenue				
10,671	Crown	10,732	10,978	10,732	10,967
10,671	**Total Revenue**	**10,732**	**10,978**	**10,732**	**10,967**
10,409	**Total Expense**	**10,671**	**10,978**	**10,732**	**10,967**
262	**Net Surplus/(Deficit)**	**61**	**-**	**-**	**-**

A2 – Redress for Abuse in Care (M93) (A32)



Achieved 1 out of 3 performance measures

Oranga Tamariki plays a key role to enable the Government's response to redress recommendations made by the Royal Commission of Inquiry into Abuse in Care.

This appropriation is both limited to, and intended to:

- responding to, designing, implementing and delivering redress for abuse in care
- providing third party support services to people who report experiencing abuse in care
- providing financial redress to people who experienced abuse in care.

A2.1	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The percentage of eligibility requirements completed for redress applications are completed within 20 working days will be at least 85%	85%	New measure	33%
Why is this important? This measure is important because it ensures eligibility assessments are completed in a timely and consistent manner, providing applicants with certainty and enabling fair and efficient access to redress.			
Commentary This standard was not met largely due to the changes in how we continue to support improvements to redress through the Government's Redress Implementation Plan. During 2025/26, effort went into confirming the eligibility criteria and further developing the Oranga Tamariki Redress Operating Model. This work has been an important focus as our redress system matures. The eligibility criteria has been reaffirmed to focus on two criteria: care or custody status and a belief that harm occurred. These improvements in process have resulted in survivors being notified of their eligibility for a redress pathway being confirmed much earlier. As a result performance for this measure is expected to improve next year.			

A2.2	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The percentage of inquiries received by Oranga Tamariki are responded to within 20 working days of receipt of inquiry will be at least 85%	85%	New measure	100%
Why is this important? This measure ensures enquiries about redress are handled consistently, promptly, and transparently. It will build trust, support accountability, and improves outcomes for affected individuals.			
Commentary Focused effort ensured that the 296 enquiries received were responded to within 20 working days.			

A2.3	Standard	2024/25 Actual	2025/26 Actual
The percentage of support services requested by claimants are confirmed within 20 working days will be at least 85%	85%	New measure	50%
Why is this important? This measure is important because it ensures claimants (when they request) receive timely confirmation of support services, helping to reduce uncertainty and promote their wellbeing during the redress process.			
Commentary We focused on simplifying processes throughout the year and ensuring survivors have access to support throughout the redress process rather than just at the end. The change in practice was implemented later in the year, which resulted in lower-than-expected performance as improvements weren't realised until later in the year. Very few survivors sought support throughout the claim process, however, with the change in practice we are now engaging with survivors to ensure they understand what they are entitled to and that they can articulate what support they need. Performance against this measure is expected to improve in the next financial year.			

This appropriation is shared with the following government agencies: Ministry of Social Development, Ministry of Health and Ministry of Education. Additional performance measure for this appropriation is available in their agency Annual Reports.

2025/26 Delivering Redress for Abuse in Care financial performance

Actual 2025 $000	Financial performance (figures are GST exclusive)	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
	Revenue				
-	Crown	1,768	1,368	1,768	3,934
-	**Total Revenue**	**1,768**	**1,368**	**1,768**	**3,934**
-	**Total Expense**	**1,708**	**1,368**	**1,768**	**3,934**
-	**Net Surplus/(Deficit)**	**60**	**-**	**-**	**-**

A3 – Investing in Children and Young People MCA (M93) (A32)

Achieved 12 out of 25 performance measures

The overarching purpose of this appropriation is to ensure New Zealand's vulnerable children and young people have positive outcomes.

Intensive Response



Achieved 1 out of 1 performance measures

This category is limited to Intensive Response services for children exhibiting needs which place them at risk of harm and/or requiring a statutory intervention.

A3.1	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The percentage of children who received intensive response services in the last twelve months, who subsequently did not require an out of home placement will be at least 97%	97%	98%	**99%**
Why is this important? Stopping re-entry to care through effective intensive response is an early but significant step towards breaking cycles of harm.			

Policy Advice and Ministerial Services



Achieved 3 out of 5 performance measures

This category is limited to providing policy advice and other support to the Ministers in discharging their policy decision-making and other portfolio responsibilities.

A3.2	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The score for the Minister's satisfaction with the services provided by the policy function, based on the common Ministerial Policy Satisfaction Survey and on a five-point scale, will be at least 4	4	3.7	**2.8**
Why is this important? From the survey, we aim for the Minister to be mostly satisfied with our policy services. The survey covers engagement through the policy process; feedback being taken onboard; ability to access relevant expertise; understanding priorities and context; and meeting agreed timeframes.			
Commentary We have received the Minister's feedback and are working to improve the responsiveness of our advice. We have been taking steps to improve the quality of our advice and note that our independent policy quality assessment score from NZIER[36] in 2026 (measure A3.3 below) has shown an increase in the quality of our policy advice.			

[36] For more details refer to www.nzier.org.nz/quality-of-policy-advice

A3.3	Standard	2024/25 Actual	2025/26 Actual
In relation to the quality of policy advice, the average score for policy papers assessed using the common Policy Quality Framework, on a five-point scale, will be at least 95%	3.5	3.48	**3.63**
Why is this important? We aim for the Minister to receive quality policy advice, including clarity of the problem and/or opportunity and rationale, a focus on child well-being, and including Te Tiriti analysis and other relevant research, longer-term implications understood, and clear next steps.			

A3.4	Standard	2024/25 Actual	2025/26 Actual
The percentage of ministerial OIA request replies completed five working days prior to the statutory time limit, unless otherwise agreed, will be at least 95%	95%	96%	**91%**
Why is this important? This measure allows us to track if we're supporting the Minister to meet legislative obligations under the Official Information Act. This includes being transparent and giving people timely access to information unless there is a good reason to withhold it.			
Commentary One ministerial OIA was completed late in quarter one due to consultation requirements. A concerted effort to improve responsiveness resulted in 100% timeliness for all requests in subsequent quarters.			

A3.5	Standard	2024/25 Actual	2025/26 Actual
The percentage of ministerial replies completed within twenty working days of receipt by Oranga Tamariki, unless otherwise agreed, will be at least 95%	95%	100%	**100%**
Why is this important? This measure allows us to track if we are providing a timely response for questions from the public to the Minister or Associate Minister for a written answer.			

A3.6	Standard	2024/25 Actual	2025/26 Actual
The percentage of Parliamentary question responses provided to the Minister's Office so that the answers can meet the timeframe set in Parliamentary Standing Orders will be at least 95%	95%	92%	**100%**
Why is this important? This measure allows us to track if we are providing a timely response for questions from opposition members in the House of Parliament to the Minister or Associate Minister for a written or oral answer.			
Commentary Good engagement across Oranga Tamariki business units contributed to providing timely responses to the Minister's office and meeting the timeframes, with an improved result from last year.			

Prevention and Early Support

Achieved 2 of 3 performance measures

This category is limited to providing prevention, awareness and early support programmes and services to identify and support children, young people and their families at risk of poor life outcomes.

A3.7	Standard	2024/25 Actual	2025/26 Actual
The percentage of all contracted services which achieved or exceeded the target for their primary contracted measure will be at least 75%	75%	74%	75%
Why is this important? Most of our Early Support work is delivered by partners and providers who are contracted to reach certain volumes, or specific results, with the goal that more families receive appropriate support, and fewer children require statutory intervention. Collaborating with partners and providers enables our social workers to focus on case management if or when issues eventuate or compound.			

A3.8	Standard	2024/25 Actual	2025/26 Actual
The percentage of all service contract funding contracted with iwi and Māori organisations will be greater than 23%	23%	32%	33%
Why is this important? The majority of children in care, and young people in custody, are Māori. This measure shows our commitment to procuring from iwi, hapū and Māori organisations that can deliver culturally appropriate services.			

A3.9	Standard	2024/25 Actual	2025/26 Actual
The percentage of critical or very urgent reports of concern, addressed within operational timeframes, will be at least 95%	95%	86%	80%[37]
Why is this important? When a critical or very urgent Report of Concern is made, it indicates a child may have been seriously harmed or be at risk of serious harm. This measure tells us if we are responding in an appropriate timeframe, based on the level of risk identified, to ensure the immediate safety of the child.			
Commentary Responses are impacted by high volumes of Reports of Concern, especially if received in quick succession, at smaller sites, or at sites which experience high vacancies. However, timely responses are one of the most important operational responsibilities for Oranga Tamariki and even in cases of high workload pressure, critical and very urgent Reports of Concern are prioritised. The challenges are outlined from page 15. Read about key actions and initiatives underway to improve this result in the Whakapakari Kaimahi section from page 19.			

[37] Measure A3.9 was impacted by data quality issues. This result has been reduced to ensure reliability, accounting for the uncertainty. We are working to address these issues, and over the longer-term, our Frontline Technology Systems Upgrade (described on page 18) will help improve data quality.

Statutory Intervention and Transition



Achieved 5 of 16 performance measures

This category is limited to providing statutory care and youth justice services, and services to transition children and young people from statutory intervention.

A3.10	**Standard**	**2024/25 Actual**	**2025/26 Actual**
Report on the percentage of children to exit out of home placement in the last eighteen months, who subsequently require an out of home placement	Report on	Achieved 25%	**Achieved 25%**
Why is this important? We want to decrease and prevent children re-entering our care where possible. However, it's important that children can return to care if their home life becomes unsafe again. Therefore, there is no target for this measure.			

A3.11	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The number of supported accommodation places available to young people, will be at least 150	150	134	**133**
Why is this important? For young people leaving care, getting into their first flat can be hard. Supported accommodation enables young people to access safe accommodation up to age 21 with support to increase their knowledge and skills in how to live independently in a safe environment.			
Commentary The measure was not met due to insufficient budget to meet the required number of placements. As the joint funding from the Ministry of Housing and Urban Development ended in June 2025, this measure will be removed from 2026/27.			

A3.12	**Standard**	**2024/25 Actual**	**2025/26 Actual**
The number of young people eligible to return or remain with a caregiver beyond age eighteen, who are enabled to do so, will be at least 95	95	119	**154**
Why is this important? Young people in care should continue to be supported if they need it after they turn 18. Like all children, they should be welcome to continue to stay in their home with their caregiver as a young adult.			
Commentary We continue to experience higher demand for young people wishing to remain or return to living with their caregivers past the age of 18 years. This is likely influenced by well-embedded knowledge of this entitlement alongside increasing challenges in young people being able to access independent accommodation post 18 years. Accordingly, we will increase this standard in 2026/2027.			

A3.13	Standard	2024/25 Actual	2025/26 Actual
The number of young people, held in police custody for more than 24 hours will be less than 140	140	227	176
Why is this important? We want to ensure young people spend as little time as possible in police custody after their arrest.			
Commentary This result is subject to factors outside our control, namely arrest rates and Police and judiciary decisions. Within Oranga Tamariki there is ongoing work to support safe operating capacities at residences and optimise our placements process (refer the Rato Pūnaha section from page 34).			

A3.14	Standard	2024/25 Actual	2025/26 Actual
The percentage of children in care with quality engagement with an Oranga Tamariki practitioner will be at least 95%	95%	86%	86%
Why is this important? We want to be confident that our visits to children in care are regular but also include quality engagement and give the child the opportunity to safely share any concerns.			
Commentary This result is consistent with last year, although it remains below our aspiration of 95%. We continue to develop kaimahi competency and capability through the Practice Approach, which guides and enhances our relationships with children, young people and families, and is foundational to quality engagement. From 2026/27, we are embedding Allied Support Workers as a permanent part of the Oranga Tamariki workforce. Allied Support Workers free up social work time by taking responsibility of a range of non-statutory activities. This enables social workers to spend more time on statutory and practice responsibilities, including quality and timely engagement with children, young people and their families. Page 15 describes implementation of this new approach and early evidence of positive changes in social work practice.			

A3.15	Standard	2024/25 Actual	2025/26 Actual
The percentage of children in care with regular engagement with an Oranga Tamariki practitioner will be at least 95%	95%	66%	68%
Why is this important? We want to be confident that our visits to children in care are occurring regularly, where the child is visited as per the frequency of visits set out in their assessment or plan or visited at least once every eight weeks if no visiting frequency was specified.			
Commentary This standard is intentionally aspirational. Regular quality visits to children and young people in care are essential for building strong, trusting relationships. Meeting the standard requires evidence of consistent regular engagement over a 6-month period and will not be met for any individual child or young person if a single visit over the 6 months is missed or late. While we always prioritise responses and engagements when there is concern about harm to children, consistent regular engagement can be a challenge when sites are experiencing high volumes of Reports of Concern. We are currently recruiting and embedding Allied Support Workers as a permanent part of the Oranga Tamariki workforce. The Allied Support Worker role has been designed to free up social work time by taking responsibility of a range of non-statutory activities, including supporting social workers engage consistently with children and young people in care.			

A3.16	Standard	2024/25 Actual	2025/26 Actual
The percentage of children in an out of home placement for more than three months, who are placed with family/whānau, will be at least 58%	58%	50%	48%
Why is this important? Ideally, we want children to safely remain within their wider family or whānau when they're away from home, but the situation of each child is unique and complex, and their safety, wellbeing and best interests are the most important consideration.			
Commentary Every child's circumstances and needs are different. While we always seek and explore suitable care within family or whānau, safe and appropriate family/whānau care may not be available quickly, and in some circumstances care with non-family/whānau caregivers may be more suitable. Family or whānau may not have the capacity or specialist support required to respond to complex needs or behaviours. Short-term non-family/whānau placements may also be needed while longer-term family or whānau care is assessed. In some cases, a placement that enables children or young people to remain in their community and close to family members who they have strong connections with may be preferred to a family/whānau placement in another location. With time and the right support, some children move from non-kin to family/whānau placements, but this may occur after they have been in care for more than three months.			

A3.17	Standard	2024/25 Actual	2025/26 Actual
The percentage of children in out of home placement, who have had two or fewer caregivers over the year, will be at least 85%	85%	86%	87%
Why is this important? Stable living arrangements can support children living away from home. While some changes can be beneficial, multiple and unplanned care arrangements have been associated with negative outcomes for children.			

A3.18	Standard	2024/25 Actual	2025/26 Actual
The percentage of children who have been in statutory care for more than six months, who have a completed Gateway assessment, will be at least 75%	75%	83%	81%
Why is this important? A Gateway assessment is an interagency process that helps to clarify and identify ways to address the health and education needs of children we work with. A Gateway assessment referral should be made within 10 working days of entering our care, but the assessment process can take time to complete.			

A3.19	Standard	2024/25 Actual	2025/26 Actual
The percentage of children, in care for more than three months, whose plan reflects actions to establish, maintain or strengthen connections with members of their family, whānau, and/or family group, will be at least 95%	95%	85%	88%
Why is this important? Strengthening children and young people relationships with family/whānau members, and connections with safe people who are important to them, helps children maintain links to their family, culture, community, and whakapapa, and can contribute to long-term wellbeing and positive outcomes. This is particularly important for children in non-kin placements who may have less natural opportunities to develop and maintain relationships with their family or whānau.			
Commentary This result is a small improvement from 85% in 2024/25 to 88% in 2025/26, which is indicative of progress in ensuring care plans include actions to support children to maintain and strengthen connections with family, whānau, and other important people in their lives. This part of children's care plans was one of the focus areas of the National Care Standards Action Plan operating over 2025/26.			

A3.20	Standard	2024/25 Actual	2025/26 Actual
The percentage of children, in care for more than three months, with a current plan that contains actions to address their needs, when those actions will be taken, and by whom, will be at least 95%	95%	86%	93%
Why is this important? Each child in our care must have a clear plan for how their unique circumstances and needs will be supported. An example of an 'actionable' plan is the All About Me Plan, which includes detailed and comprehensive information about their interests, needs and goals, and how these will be met while they're in care.			
Commentary Oranga Tamariki has focused and reported operationally on this measure through the National Care Standards Action Plan, and the result represents an improvement over the previous year. We expect the new Te Aronga Goal Plan, described on page 20, will help support this measure in the coming year.			

A3.21	Standard	2024/25 Actual	2025/26 Actual
The percentage of eligible young people who are referred for support from a transition support worker will be at least 60%	60%	72%	76%
Why is this important? Every young people has different goals for their adult lives. Being discharged from care or custody is a big milestone, and this transition is one that can come with many challenges, changes and new experiences. Transition workers can support young people through this transition and into their young adult lives.			
Commentary Referral rates have increased with focused awareness raising efforts with sites. Accordingly, we will look to increase this measure standard next year.			

A3.22	Standard	2024/25 Actual	2025/26 Actual
The percentage of siblings in out of home placements, who are placed with at least one sibling, will be at least 73%	73%	74%	72%
Why is this important? Placing siblings together helps preserve significant lifelong relationships and can help maintain familiarity and connections during periods of considerable change in the lives of children and young people in care. Over the longer term, it can strengthen children's sense of identity, belonging and connection to their family and whānau.			
Commentary Oranga Tamariki professional development, practice guidance and policies all emphasise the importance of placing siblings together whenever this is achievable and in the children's best interests. However, placing siblings together is not possible or appropriate for every child. For example, one sibling may require a specialised placement because of their unique and complex needs, there may be serious risks associated with placing particular siblings together, or suitable caregivers may not be in a position to care for an entire sibling group.			

A3.23	Standard	2024/25 Actual	2025/26 Actual
The percentage of tamariki Māori, in care for more than three months, who are being supported to establish, maintain or strengthen connections with their marae, hapū or iwi or for whom strong connections are already in place will be at least 95%	95%	49%	51%
Why is this important? Connections to marae, hapū and iwi help tamariki Māori understand and maintain their cultural identity, whakapapa, relationships with whānau and ancestors, and connection to tūrangawaewae. Supporting these connections can provide enduring sources of identity, strength and support, while reflecting the responsibilities of Oranga Tamariki under Te Tiriti o Waitangi.			
Commentary While this result remains well below our aspirational standard of 95%, we are encouraged the measure has improved for the third consecutive year. Through the National Care Standards Action Plan (see page 25), senior practitioners based at Oranga Tamariki sites have reviewed children's plans and supported kaimahi to strengthen planning that supports the National Care Standards, including how tamariki Māori are supported to establish, maintain or strengthen connections with their marae, hapū or iwi. We also continue to support and develop social worker competency in working with tamariki and whānau Māori through the Practice Approach programme, social work tools, and professional development and learning.			

A3.24	Standard	2024/25 Actual	2025/26 Actual
The percentage of under eighteen-year-olds who previously had a Youth Justice family group conference, who had a subsequent Youth Justice family group conference, will be less than 40%	40%	38%	40%
Why is this important? Youth Justice family group conferences give young people, along with their family, victims and professionals, a chance to help find solutions when they have offended. We want to strengthen this practice and avoid reoffending that leads to repeat family group conferences.			
Commentary There can be a range of reasons why a young person has multiple Youth Justice family group conferences. This can include reoffending, but some may be due to scheduling issues with attendees. We continue to monitor this result for any further increases.			

A3.25	Standard	2024/25 Actual	2025/26 Actual
The percentage of young people held on remand who are placed within their community will be at least 30%	30%	24%	24%
Why is this important? We want to keep young people who have offended close to their support networks, so they can more easily settle back into their community after rehabilitation. More community-based remand options will help young people remain home (with added supports) or within their local community in a bespoke home.			
Commentary Key drivers for this result are regions with the highest demand for remand spaces, where there can be placement challenges associated with capacity, and considering the interests of victims and co-offender cohorting requirements. We are considering how to provide remand bed capacity in response to regional demand – page 34 outlines work underway to address capacity challenges.			

2025/26 Investing in Children and Young People financial performance

Actual 2025 $000	Financial performance (figures are GST exclusive)	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
	Revenue				
1,495,341	Crown	1,542,194	1,538,747	1,542,194	1,628,853
7,670	Department	10,241	5,722	9,860	5,722
6,130	Other	3,802	5,424	5,565	5,424
1,509,141	**Total Revenue**	**1,556,237**	**1,549,893**	**1,557,619**	**1,639,999**
	Expense				
9,643	Intensive Response	10,512	13,460	13,450	13,351
10,454	Policy Advice and Ministerial Services	10,280	9,924	9,973	9,766
432,707	Prevention and Early Support	442,271	470,449	465,567	480,442
	Statutory Intervention and Transitions	1,028,402	1,056,060	1,068,629	1,136,440
1,428,603	**Total Expense**	**1,491,465**	**1,549,893**	**1,557,619**	**1,639,999**
80,538	**Net Surplus/(Deficit)**	**64,772**	-	-	-

A4 – Oranga Tamariki Ministry for Children – Capital Expenditure PLA (M93) (A32)

Achieved 1 of 1 performance measures

Oranga Tamariki-Ministry for Children as authorised by section 24(1) of the Public Finance Act 1989.

This appropriation is intended to achieve the replacement or upgrade of assets in support of the delivery of the Ministry's services.

A4.1	Standard	2024/25 Actual	2025/26 Actual
Expenditure is in accordance with the Ministry's approved Capital Plan	Achieved	Achieved	**Achieved**
Why is this important? It takes time to get the right buildings, equipment, and systems in place. To ensure we can deliver on our strategy in the future, we need to be investing in the right assets and infrastructure now, with a plan in place that we're tracking towards, and good capital project management.			
Commentary Capital expenditure in 2025/26 supported the asset replacement, upgrades and improvements of critical assets and systems required to deliver frontline services. Investment focused on maintaining operational continuity, supporting service delivery priorities, and ensuring facilities and infrastructure remained fit-for-purpose and resilient. This included $10.7 million invested in Youth Justice and Care and Protection residences, $4.6 million invested in the homes portfolio to improve capacity, safety and reduce motel use, and $4.0 million invested in workplace improvements. Key achievements during the year included completion of the Healthy Homes programme across active homes that were not compliant, delivery of 237 minor capital improvement projects, supporting the Military-Style Academy Programme with the transitional homes development, significant building warrant of fitness work to achieve compliant status, some seismic strengthening for earthquake prone buildings and commencement of the replacement of ageing CCTV and Electronic Access Control systems at residences. Actual capital expenditure was $29.1 million below budget. The underspend primarily related to the Improving Safety in Youth Justice Residences programme ($11.2 million) and Infrastructure Remediation programme ($9.1 million), where delays in external dependencies affected project commencement and delivery. The remaining underspend largely reflected delays in completing capital improvements within Youth Justice and Care and Protection residences, which are complex live operational environments where project delivery must be carefully managed to minimise disruption to services and security risks. Despite these delays, capital expenditure remained within the approved Capital Plan and funding limits, and investment activity continued to support the organisation's strategic and operational objectives.			

2025/26 Oranga Tamariki – Ministry for Children – Capital Expenditure PLA financial performance

Actual 2025 $000	Financial performance (figures are GST exclusive)	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
9,776	Capital Expenditure (PLA)	26,096	37,986	55,196	40,800

Non-Departmental Appropriations

A5 - Connection and Advocacy Services

Achieved 1 out of 1 performance measures

This appropriation is limited to supporting an independent connection and advocacy service for children and young people in statutory care. It is intended to achieve reduced isolation for children and young people in care by connecting them with each other, promoting their individual and collective voice and building their leadership.

A5.1	Standard	2024/25 Actual	2025/26 Actual
Expenditure supports the delivery of services to children and young people with care experience and progress on contracting measurables is reported quarterly to Oranga Tamariki	Achieved	Achieved	**Achieved**
Why is this important? This measure relates to government non-departmental expenditure funding for VOYCE – Whakarongo Mai, a non-government organisation, to provide care experienced children and young people with connection and advocacy services independent of Oranga Tamariki.			
Commentary VOYCE – Whakarongo Mai (VOYCE) engaged with 2,059 care-experienced children and young people, responded to 3,457 advocacy requests, and delivered 92 Tūhono connection events during 2025/26. A key achievement was the delivery of Kōkiri: The Future Speaks, VOYCE's inaugural National Care Conference, which brought together more than 300 attendees, more than 30% of whom were care-experienced young people. Care-experienced young people continued to influence policy and system improvement through submissions on the Redress System for Abuse in Care Bill, release of VOYCE's inaugural *Kei te rongo koe? Are you listening?* State of Care report and VOYCE's subsequent engagement with government agencies on how they can improve their support for children and young people in care.			

2025/26 Connection and Advocacy Service financial performance

Actual 2025 $000	Financial performance (figures are GST exclusive)	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
6,378	**Total Expense**	**4,000**	**4,000**	**4,000**	**4,000**

A6 - Independent advice on Oranga Tamariki

This appropriation is limited to independent advice and assurance to the Minister for Children. It is intended to provide quality and timely independent advice and assurance to the Minister for Children on the performance of Oranga Tamariki.

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act 1989, and the amount of this annual appropriation for a non-departmental other expense is less than $5 million.

2025/26 Independent Advice on Oranga Tamariki financial performance

Actual 2025 $000	Financial performance (figures are GST exclusive)	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
988	Total Expense	1,036	1,044	1,124	485

Departmental Other Expenses

A7 - Loss on disposal of Crown owned assets for Stafford litigation settlement

New Achieved 1 out of 1 performance measures

This appropriation is limited to the loss on disposal of assets that are part of the Stafford v Attorney-General litigation settlement.

A7.1	Standard	2024/25 Actual	2025/26 Actual
Assets have been derecognised in accordance with relevant accounting standards	Achieved	New measure	Achieved
Why is this important? This appropriation is intended to achieve the recognition of technical expenses incurred in relation to the transfer of land and assets under the Stafford v Attorney General settlement.			

2025/26 Loss on disposal of Crown-owned assets for Stafford litigation settlement financial performance

Actual 2025 $000	Financial performance (figures are GST exclusive)	Actual 2026 $000	Main Estimates 2026 $000	Supplementary Estimates 2026 $000	Main Estimates 2027 $000
-	Total Revenue	-	-	-	-
-	Total Expense	1,040	-	1,042	-
-	Net Surplus/(Deficit)	(1,040)	-	(1,042)	-

Organisational health and capability

Our legislative role

We administer the Oranga Tamariki Act 1989 (also called the Children's and Young People's Wellbeing Act 1989) and Children's Act 2014 (with the Ministry of Education). We also have functions under other statutes including:

- Adoptions Act 1955
- Adult Adoption Information Act 1985
- Adoption (Intercountry) Act 1997
- Care of Children Act 2004.

Delegation of functions or powers

The Chief Executive of Oranga Tamariki has delegated some operational functions and powers under the Oranga Tamariki Act 1989 to three non-government organisations:

1. Whakapai Hauora (Best Care Charitable Trust) – provides statutory youth justice services to tamariki Māori that enter the Youth Justice system within Palmerston North with the opportunity to access a Te Ao Māori pathway that supports their mana Motuhake.
2. Ngāti Awa Health and Social Services Trust – provides statutory youth justice services that promote the protection, and wellbeing of children and young people within the Whakatāne area, with priority given to tamariki Māori who whakapapa to Ngāti Awa.
3. Barnardos Incorporated New Zealand – this delegation was not exercised in 2025/26.

In 2025/26, the effectiveness of these delegations was assessed through our standard contractual reporting arrangements.

Te Riu – our leadership team

The following are Te Riu members as at 30 June 2026, noting some did not serve for the full 2025/26:

- Amanda Malu **Chief Executive**
- Thomas Ronan **Deputy Chief Executive: Tamariki and whānau services**
- Nicolette Dickson **Deputy Chief Executive: Professional practice and Chief Social Worker**
- Dean Winter **Deputy Chief Executive: Youth justice services and residential care**
- Darrin Haimona **Deputy Chief Executive: Enabling communities**
- Emma Powell **Deputy Chief Executive: System leadership**
- Nicholas Pole **Deputy Chief Executive: People, culture and enabling services**
- Benesia Smith MNZM **Deputy Chief Executive: Commissioning and investment**
- Stephanie Short **Chief of Staff: Office of the Chief Executive**

Governance structure

The Oranga Tamariki governance structure provides oversight and direction for the delivery of our strategic priorities. It ensures the organisation remains financially sustainable, high performing, and compliant with its legislative obligations. Throughout the year, the Executives were supported by specialist advisory groups, including the Risk and Assurance Committee, the Disability Advisory Group, the Youth Advisory Group, and the Pacific Advisory Group.

How we manage risk

Oranga Tamariki has progressed a number of initiatives this year to enhance organisational risk management capability:

- The Risk Management Policy continued to support the Ministry's approach to managing risk and is planned to be refreshed to provide clear expectations for leaders and kaimahi. This will reinforce risk management principles, roles and responsibilities across the organisation.
- Work continued on refreshing the Enterprise Risk Management Framework and integrating it with the Assurance Framework to provide a more cohesive approach to risk and assurance management across Oranga Tamariki.
- The approval of Risk Appetite Statements for the Ministry's 12 enterprise risk themes. These statements provide clear guidance on the level of risk the Ministry is willing to accept in pursuit of its objectives and support consistent decision-making across the organisation. Risk metrics are being developed to strengthen monitoring and reporting against these risk themes.
- Risk profiles across the Ministry were refreshed and aligned to 12 enterprise risk themes, providing a more consistent and enterprise-wide approach to identifying, assessing and monitoring risk.
- The Risk Management e-learning module is now a mandatory certification for all kaimahi and was integrated into the Ministry's all-of-organisation induction programme. This strengthens organisational risk capability by ensuring all staff have a foundational understanding of risk management and their role in supporting effective risk management practices at Oranga Tamariki.

Protection and support of children and victims

Our child protection policy under the Children's Act 2014

In accordance with section 16(c) of the Children's Act 2014, we report on our child protection policy, and the extent to which those we have a contract or funding arrangement with have adopted an equivalent policy.[38] Our policy requires that contracts with providers of children's services[39] include a requirement for the provider to have a child protection policy. As of 1 July 2022, Oranga Tamariki added a clause to contracts that the provider must:

- adopt a child protection policy that complies with section 19 of the Children's Act 2014 as soon as practicable after the commencement date; and
- review its child protection policy within three years from the date of its adoption or most recent review, and at least every three years after that. This clause is included in any new contract and updated in existing contracts as contracts come up for variation or renewal.

Our services and complaints received under the Victims' Rights Act 2002

Under section 50A of the Victims' Rights Act 2002, we must report on services we provide to victims and information about the number and type of complaints received under section 49 of the Victims' Rights Act. The main services Oranga Tamariki provides to victims are:

- The right to attend a Youth Justice family group conference (for victims of crime committed by a young person). This provides an opportunity to voice how the crime has affected them and have a say in the outcome.
- Supporting children and young people that are the victim of an offence while in Care and Protection, or Youth Justice custody.

[38] Read about the child protection policy at: www.orangatamariki.govt.nz/working-with-children/childrens-act-requirements/about-the-act/

[39] Children's services are defined as services provided to one or more children, and/or services provided to adults that live with children and which will impact on the well-being of one or more children (s15 of the Children's Act 2014)

- Providing financial assistance to support victims to participate in a Youth Justice family group conference. This may include petrol vouchers, or a reimbursement scheme where financial loss has occurred by attending a family group conference.
- Support services on a case-by-case basis. Examples of supports previously funded by Oranga Tamariki for victims are equine therapy, counselling sessions, and play therapy.
- Establishing with the victim if they wish to be informed of the family group conference plan progress and if so, how this is to be done under section 269A of the Oranga Tamariki Act 1989.

Victims' involvement in Youth Justice family group conferences from 1 July 2025 to 30 June 2026

Number of victims	
Victims consulted	4,694
Victims unable to be consulted	139
Victims consultation not recorded	893
Victims required to be consulted	**5,726**

There may be multiple reasons as to why a victim has been unable to be consulted such as incorrect contact details provided, no response to initial contact or unwilling to engage in the family group conference process. Youth Justice family group conference coordinators must make reasonable endeavours to consult a victim regarding the family group conference referral.

Number and type of complaints

There were 5 complaints from victims lodged with Feedback and Complaints during 2025/26. The complaints related to Youth Justice family group conferences and were about communication and the family group conference process.

Māori Crown relations capability

Te Hāpai Ō is our whole of organisation approach to strengthening the cultural capability of all staff at Oranga Tamariki. It is our response to Whāinga Amorangi, the public sector framework for growing cultural capability, originally led by Te Arawhiti and now overseen by Te Puni Kōkiri.

Guided by our values and commitment to our people, Te Hāpai Ō supports the ongoing development of cultural capability across Oranga Tamariki. Learning, reflection, and continuous improvement are enabled through the following four interconnected workstreams.

1. **Tū Māia** is a cultural capability training programme developed in partnership with Te Tauihu o Ngā Wānanga (Te Wānanga o Raukawa, Te Wānanga o Aotearoa and Te Whare Wānanga o Awanuiārangi). In 2024, the programme achieved accreditation from the New Zealand Qualifications Authority (NZQA).

   In 2025, 134 Oranga Tamariki staff completed Tū Māia over 18-weeks, which included three noho wānanga, online classes and self-directed learning and assessments. They are the first cohort to achieve the NZQA-accredited micro-credential. Participants received 20 Level 5 credits and a Certificate in Tū Māia – Building Māori Cultural Capability.

   Since its establishment in 2022, Tū Māia has been successfully completed by 1,094 staff. In 2025, Tū Kaha achieved accreditation as a Level 6 micro-credential, providing a recognised progression opportunity for continued cultural capability learning and development.

2. He Puna Rauemi is a central resource hub that provides staff with access to practical tools, guides and learning opportunities. Three key initiatives support staff to grow their cultural capability and confidence in te ao Māori. Ō Hoa Haere supports staff to connect with and apply organisational values through a te ao Māori lens. Ō Rangaranga is a wānanga that builds knowledge and confidence in te reo Māori, tikanga Māori and Māori history. He Kete Kupu supports the everyday use and understanding of te reo Māori. Collectively, these initiatives support staff engagement, strengthen organisational culture and build confidence in te ao Māori in everyday practice.
3. Te Pihinga is a report on the cultural capability of staff at Oranga Tamariki, based on staff survey findings. Published in 2022, 2023 and 2025, it provides an evidence base for assessing cultural capability, monitoring progress and informing its ongoing development across the organisation. The next survey is planned for 2026/27.
4. Te Kōhure is an evaluation framework that measures and provides evidence of cultural capability across staff, policy, workstreams and engagement. Completed during 2025/26, the framework supports the ongoing evaluation of cultural capability and provides a consistent approach to measuring progress across the organisation. Findings from Te Kōhure will inform the development of resources, tools, and learning opportunities, to support the continued growth of cultural capability across Oranga Tamariki.

Oranga Tamariki does not have a Māori Language Plan. Oranga Tamariki has a comprehensive cultural capability programme that aligns to Whāinga Amorangi. Our programme supports the ongoing development of cultural capability across Oranga Tamariki through learning, reflection and continuous improvement.

Treaty settlement commitments

Oranga Tamariki is required to report on the status of its Treaty settlement commitments. In December 2022, He Korowai Whakamana was approved by Cabinet as a framework to achieve oversight and enhance accountability for the Crown's Treaty settlement commitments.

Since last year's update all our active[40] Treaty settlement commitments in Te Haeata, the Te Puni Kōkiri Settlement Portal, are now either completed or on track. All previously outstanding settlement delivery issues have been resolved.

Our implementation of Treaty settlement commitments remains a long-term programme of work, with a focus on strengthening the foundations needed to support delivery, while continuing to work alongside iwi to identify work plan priorities, address barriers, and ensure commitments are implemented in a way that reflects the intent of settlements and supports enduring partnerships. We continue to work closely with Te Tari Whakatau and iwi groups navigating settlement negotiations.

Following public sector good employer principles

We ensure Equal Employment Opportunities by creating policies, employment practices, and workplace initiatives that promote fairness, diversity, inclusion, and equitable access to career opportunities for all employees. In 2025/26, diversity, equity and inclusion activity was brought together into a stronger, more integrated programme spanning workforce diversity, pay gap actions and inclusion priorities. This approach supports good employer obligations under the Public Service Act 2020 and aligns with the Public Service Workforce Diversity Strategy.

Investment continued in leadership capability, workforce inclusion, cultural capability and workforce equity. Leadership pathways were refreshed and expanded, with three new leadership development programmes delivered across aspiring, new and experienced people leaders. Together with the existing *Me as a People Leader* programme, 166 participants engaged in leadership development programmes and pathways during the year. Inclusive leadership capability was further supported through *Essential Leader Conversations* and targeted workforce learning initiatives.

[40] Active commitments do not include Right of First Refusal property commitments, that would only be triggered if Oranga Tamariki were to sell specific properties/land from particular settlements.

Disability confidence, accessibility and inclusion are core to building a workplace where every kaimahi can participate, contribute and thrive. We began developing a Reasonable Accommodations Policy and supporting guidance to provide a clearer, more consistent approach to identifying and removing barriers for disabled kaimahi. Flexible work practices, accessible ways of working, and stronger workforce guidance will continue to support an inclusive environment across a geographically dispersed workforce.

Workforce diversity data remains critical to understanding workforce trends and strengthening organisational decision-making. Ethnicity disclosure remained an important source of workforce insight, with 76.7% of kaimahi disclosing their ethnicity during the year. This supports more robust analysis of workforce outcomes and workforce diversity trends. A breakdown of figures is below.

Our kaimahi	**2026**
Employees (FTEs)	4799
Māori kaimahi	27.1%
Pacific kaimahi	16.4%
Managers who identify as Māori (all tiers)	26.8%
Managers who identify as Pacific (all tiers)	14.6%
Social workers	1737
Kaimahi turnover whole of Oranga Tamariki	12.4%
Kaimahi turnover Social Workers	11.7%

	All kaimahi	**Tier 1-3 managers**
Female	71.8%	70.6%
Male	27.8%	29.4%
Another gender	0.2%	
Disability	1.9%	
European	53.0%	61.5%
Māori	27.1%	30.8%
Pacific	16.4%	
Asian	10.7%	3.8%
MELAA	2.8%	
Other ethnicity	3.9%	3.8%
% disclosed ethnicity	**76.7%**	**76.5%**

Employee-led networks

We continue to strengthen an inclusive workplace culture through employee engagement activity, recognition initiatives, unconscious bias awareness learning, and support for Employee-led Networks.

Employee-led networks are a vital part of how Oranga Tamariki strengthens inclusion, belonging and employee voice. During 2025/26, they created practical pathways for kaimahi to connect, contribute and influence the workplace experience. Oranga Tamariki supports 19 Employee-led Networks representing a broad range of communities, identities, interests and lived experiences. These networks build connection, peer support, professional development, cultural celebration and workforce engagement. They also provide direct insight into the experiences of kaimahi, helping shape a more inclusive, responsive and people-centred organisation.

Strengthening executive sponsorship and visibility remains important to increasing the impact of Employee-led Networks. Clear sponsorship helps reinforce their role as trusted channels for employee voice, inclusion, cultural capability and organisational learning. Employee-led Networks will continue to be a key mechanism for building belonging, celebrating diversity and ensuring kaimahi experiences inform decisions that shape the future workplace.

Workforce diversity and pay gap snapshot

Workforce analysis shows positive equity outcomes in several areas. The overall gender pay gap improved from -5.44% to -4.92%, and the Māori ethnic pay gap reduced from -1.79% to -0.05%. These results reflect strong representation of women and Māori across the organisation, alongside sustained attention to equitable employment practices.

The Pacific Peoples ethnic pay gap increased from 11.19% to 12.31%. Analysis indicates this outcome is driven primarily by workforce distribution and career progression patterns, with Pacific kaimahi underrepresented in higher-banded roles. Addressing this gap remains a priority, with a sharper focus on career development, leadership pathways and progression opportunities.

Looking after the health, safety and wellbeing of our kaimahi

Health, safety and security continue to be governed through dedicated executive oversight, with a focus on preventing serious harm, strengthening worker participation, and improving assurance over critical risks. This year we progressed a Health and Safety Assurance Framework to strengthen oversight of critical risks and the controls relied upon to manage them. This included assurance reviews and critical control verification activities across high-harm work areas, including Youth Justice operations, transporting and escorting, home visits, and after-hours work.

We continue to support Health and Safety Representatives and worker participation through improved guidance, capability development, and stronger pathways for frontline insights to inform decision-making. Continued investment in assurance capability and health and safety system improvements also supported successful achievement of ACC Accredited Employer Programme audit requirements.

This year we also strengthened our approach to health, safety and security risk management through the development of a Health and Safety Assurance Plan, ongoing critical control verification reviews, and an increased focus on critical risks such as violence and aggression, psychosocial harm, head injuries and concussion, and security-related risks.

Asset performance indicators

Our business-critical assets are grouped into two portfolios detailed below: Property and Fleet and Information Communications and Technology.

Asset performance – Property and Fleet

The property portfolio includes homes and secure residences used as placements for children in care, and leased buildings used for offices across the country to deliver our services. Our fleet includes the passenger vehicles used by our staff for front-line social work.

Service area	Indicator	2024/25 target	2024/25 actual	2025/26 actual
Secure residences	**Functionality:** Percentage of owned buildings that have maintained their annual Building Warrant of Fitness where required	100%	11%	**87%**
Commentary The increase in the measure result is an outcome of the Budget 2025 Infrastructure Remediation Funding provided to get these facilities up to legislative minimum standards. This work is in progress, but a material amount has been achieved in the last 12 months, noting the funding was approved in October 2025.				
Secure residences	**Condition:** Percentage of facilities at a moderate or better condition (condition 3 and better) using NAMS condition grading system	90%	67%	**92%**
Commentary The increase in the measure result is result of a clear focus on completing the condition assessment work across the portfolio to inform our Investment Planning and Asset Management Plans. This work is almost complete for the entire portfolio.				
Secure residences	**Condition:** Percentage of buildings that are not earthquake prone (less than 34% NBS) from Initial Seismic Assessment (ISAs)	100%	72.7%	**72%**
Workplaces	**Condition:** Percentage of leased spaces/ buildings that have NBS rating of at least 67% (yellow book lens)	100%	75%	**77%**
Fleet	**Utilisation:** Passenger vehicle usage	75%	75%	**77%**

Asset Performance – Information Communications and Technology

This portfolio covers the information systems we rely on, including Microsoft Managed Services and our case management system CYRAS.

Service area	Indicator	2024/25 target	2024/25 actual	2025/26 actual
Systems	**Functionality:** Percentage critical ICT system availability measured against agreed targets	99.9%	99.94%	**99.97%**

Service area	Indicator	2024/25 target	2024/25 actual	2025/26 actual
Systems	**Condition:** Percentage of Information Technology priority one and priority two incidents resolved within agreed timeframes	100%	50%	**63.64%**
Commentary Major technology incidents remained low in 2025/26, with 22 incidents recorded (4 priority one and 18 priority two). Most incidents that exceeded restoration targets were caused by outages within external Cloud platforms outside the direct control of Oranga Tamariki. Despite these events, critical system availability was 99.97%, reflecting the continued reliability of our technology environment.				
Systems	**Condition:** Percentage of all Information Technology incidents restored within service level agreement timeframes	80%	77.8%	**93.85%**
Devices	**Utilisation:** Percentage of laptop workstation devices in use	85%	84.72%	**93.97%**

Carbon Neutral Government Programme

Oranga Tamariki successfully completed its 2025/2026 Carbon Neutral Government Programme (CNGP) audit. Overall, our emissions profile increased by 20.2% compared to the 2024/2025 year but is sitting 2.6% below the 2022/2023 base year.

Direct emissions (Scope 1) from fuel use increased by 4.9% compared to the previous year. This is primarily a result of increased transport requirements, even though overall the efficiency of the fleet stock is improving. Energy related (Scope 2) emissions decreased compared to the previous year due to more favourable conditions for renewable energy generation at the national grid level, even though energy consumption has remained at a similar level. The increase in indirect emissions from operational activities (Scope 3) of 56.7% is the primary driver of increased total emissions compared to 2024/2025. This was influenced by a revision of the input data for calculating employee commuting related emissions, and an increase in air travel across the organisation. Overall, results are currently tracking higher than our 2030 CNGP reduction target of a 42% reduction compared to base year.

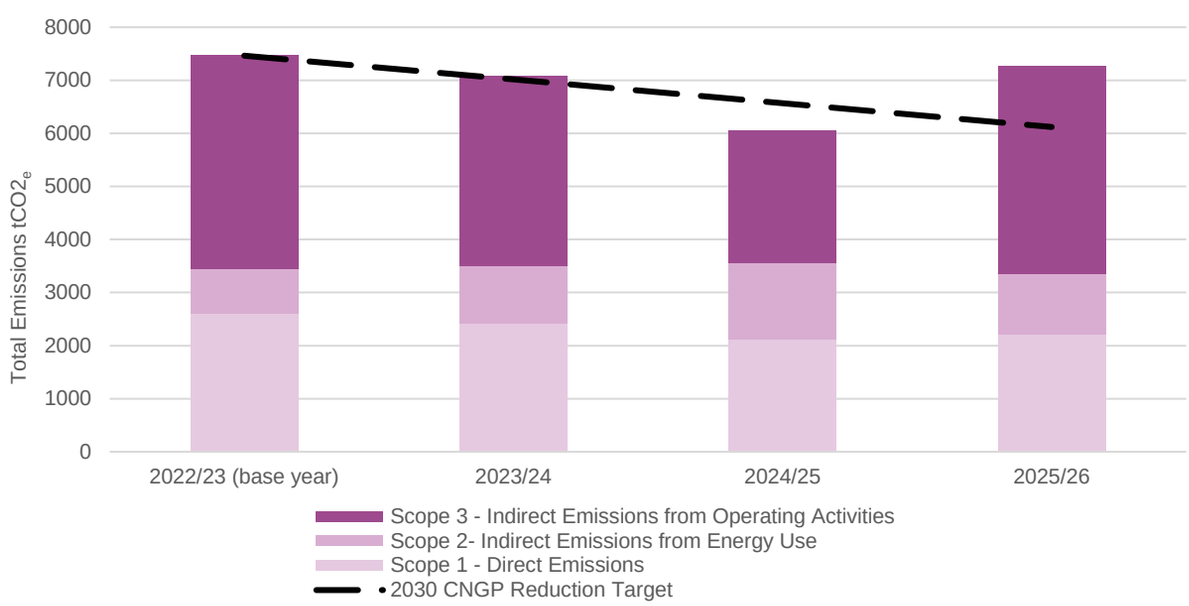


Figure 7: Oranga Tamariki Emissions Performance by Scope Against CNGP Reduction Target

Financial statements

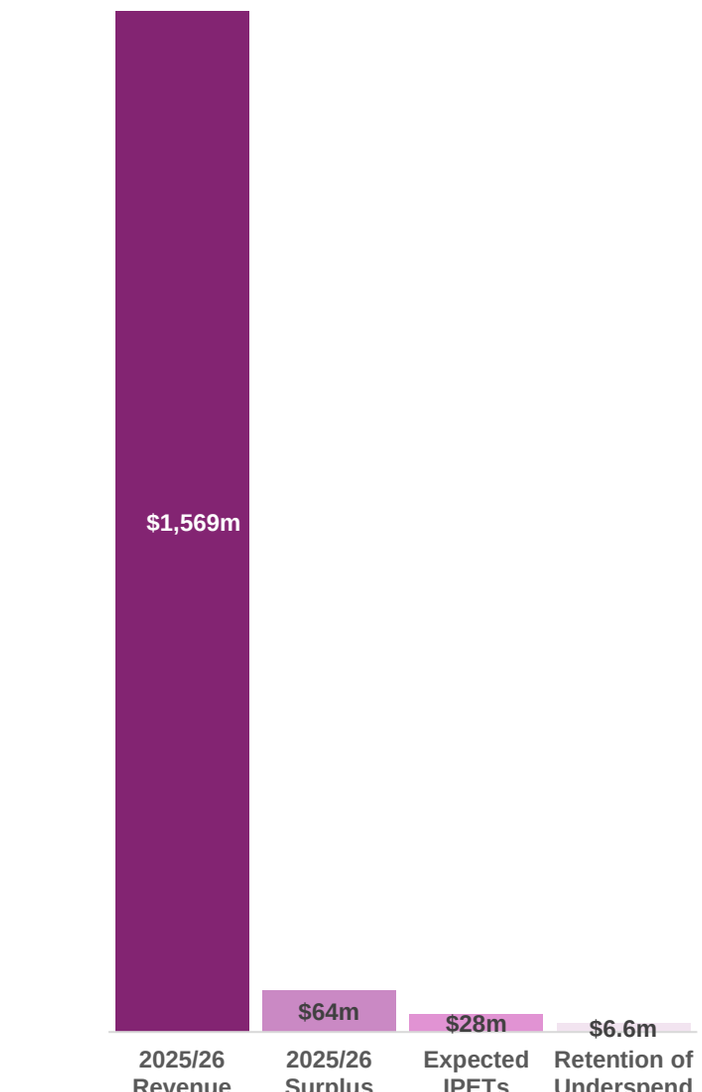
Financial Commentary

This section of the annual report provides a commentary on the Oranga Tamariki 2025/26 financial results and a view of our forecast financial plans for 2026/27.

This commentary compares financial performance for the year with:

- The previous financial year, 2024/25; and
- The 2025/26 budget set in May 2025 as part of the Government's Budget 2025. This is referred to as **Unaudited Budget.**

2025/26 Operating Results



Balance of surplus to be returned to the Crown $64 million

$28 million of In-principle Expense Transfers (IPETs) expected to be carried forward:
• $4.533 million in 2026/27
• $23.307 million in 2027/28

$6.575 million of Retention of Underspend expected to be carried forward to 2026/27

2025/26 Department Results

The Oranga Tamariki departmental activities are funded through four appropriations within Vote Oranga Tamariki.

In 2025/26 our revenue consists of:

- $1,554.7 million of Revenue Crown;
- $10.2 million of Departmental revenue;
- $3.8 million of Other revenue.

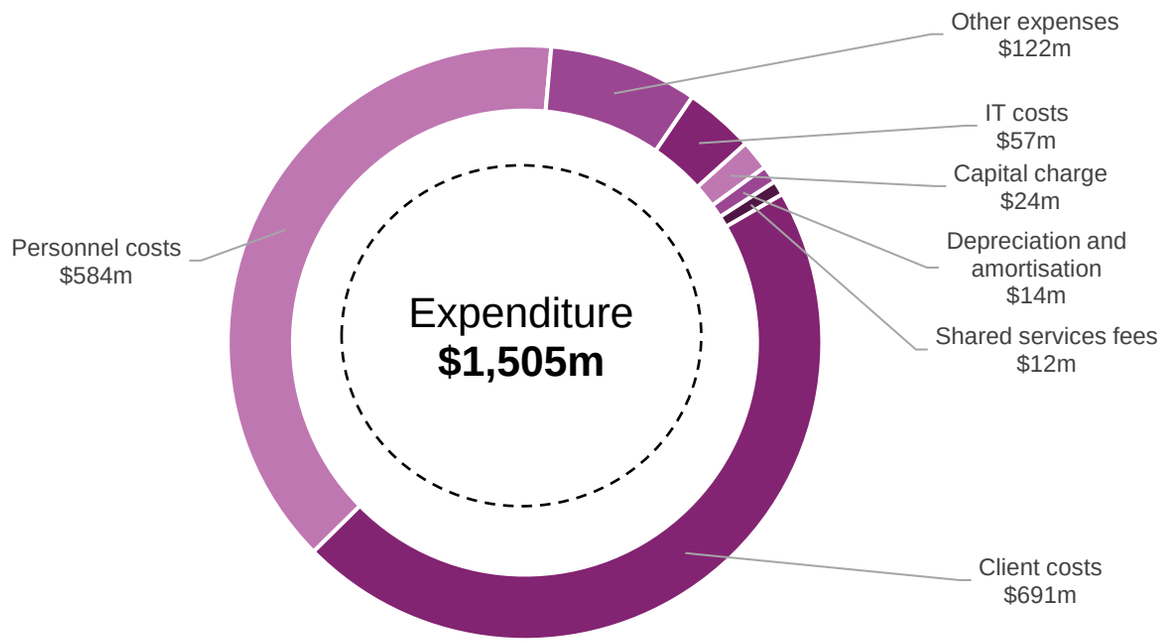
Our total revenue was $1,569 million and our expenditure $1,505 million. We have incurred a net surplus of $64 million (2025: $81 million surplus).

Our revenue has increased by $41.7 million compared to the prior year. This was largely driven by increases due to:

- Government investment through Budget 2025 of $39.3 million, including:
  - Oranga Tamariki Social Services Contracting ($23.7m)
  - Making the Care System Safe – Recognising and Responding to Abuse in Care ($7.6m)
  - Safety Improvements in Youth Justice Residences ($3.6m)
  - Military Style Academies ($3.5m)
  - Abuse in Care Redress ($0.8m)
- Investment in supporting modernisation of technology used by frontline staff of $20.5 million and
- Funding for frontline remuneration cost pressures of $8.1 million).

These increases were partially offset by decreases due to Budget 2024 baseline savings exercise and the expiry of time-limited funding.

How we spend the Funding we received for our operations



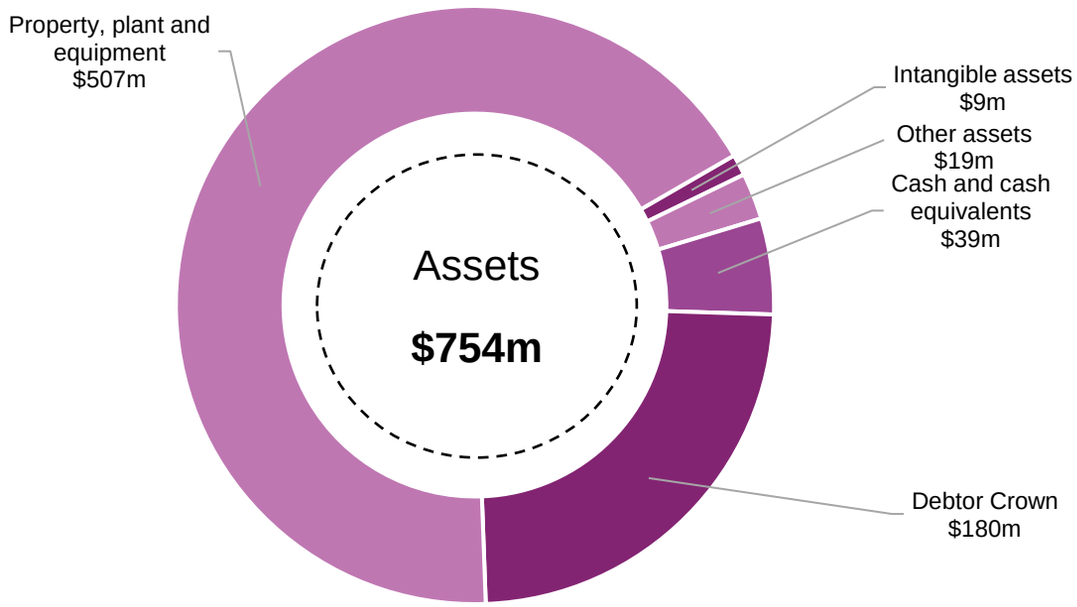
	Actual 2022 $000	Actual 2023 $000	Actual 2024 $000	Actual 2025 $000	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
Personnel costs	528,663	542,060	599,912	556,743	584,151	588,767	656,328
IT costs	44,141	58,988	55,225	54,367	57,176	59,123	73,421
Depreciation and amortisation	8,597	9,309	11,199	15,553	14,228	15,938	17,499
Capital charge	20,021	26,698	28,896	30,123	24,463	24,827	26,021
Shared services fees	19,186	15,971	16,387	14,087	11,686	11,725	11,725
Client costs	666,837	663,579	725,100	669,705	691,215	706,739	721,233
Other expenses	118,829	102,004	127,956	105,596	121,965	155,120	148,673
	1,406,274	**1,418,609**	**1,564,675**	**1,446,174**	**1,504,884**	**1,562,239**	**1,654,900**

In 2025/26 we spent $1,505 million in departmental operating expense, $59 million more than 2024/25 and $57 million less than the 2025/26 Budget. Our highest costs that contribute to our 'Other expenses' include rental, leasing and occupancy costs and contractor and consultant fees.

The increase in spend, compared to 2024/25, is mainly due to a $27 million increase in personnel costs and $22 million in client costs. The increase in personnel costs reflects annual pay adjustments and growth in FTEs as vacancies were filled, whereas the increase in client costs reflects the volume and complexity of children in care.

The 2025/26 actual expenditure was $1,505 million, $57 million lower than the unaudited budget of $1,562 million. This is due to delays across several programmes, including Military Style Academy, Addressing Serious Youth Offending, Enabling Communities, Frontline Technology Systems Upgrade, and Making the Care System Safe, driven by legislative timeframes, partner readiness, and dependencies between programme activities.

The Departmental Assets we manage to support our operations



	Actual 2022 $000	Actual 2023 $000	Actual 2024 $000	Actual 2025 $000	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
Cash and cash equivalents	132,212	147,619	187,102	133,642	39,050	98,677	117,110
Property, plant and equipment	482,427	498,526	501,487	494,098	506,758	517,670	536,466
Intangible assets	8,292	13,300	8,836	10,448	8,613	20,761	1,033
Debtor Crown	58,529	58,529	87,279	100,528	180,266	40,529	44,117
Other assets	19,313	14,491	17,676	10,608	18,934	12,870	10,608
	700,773	**732,465**	**802,380**	**749,324**	**753,621**	**690,507**	**709,334**

Oranga Tamariki manages $754 million of departmental assets. Property, plant and equipment represent two-thirds of our assets. Our property portfolio consists of Community Homes, Supported Accommodation, Care and Protection Residences and Youth Justice facilities which house children and young people with varying needs.

The 2025/26 Debtor Crown variance of $140 million (actual $180 million compared with the budgeted $40 million) is due to a focus on cash management and the $64 million underspend for the year, resulting in an overall higher net balance of Debtor Crown and cash and cash equivalents at year end.

Statement of Comprehensive Revenue and Expense

FOR THE YEAR ENDED 30 JUNE 2026

Actual 2025 $000		Notes	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
	Revenue				
1,513,266	Revenue Crown	2	1,554,694	1,551,093	1,643,754
7,670	Department revenue	2	10,241	5,722	5,722
6,130	Other revenue	2	3,802	5,424	5,424
1,527,066	**Total revenue**		**1,568,737**	**1,562,239**	**1,654,900**
	Expense				
556,743	Personnel costs	3	584,151	588,767	656,328
15,553	Depreciation and amortisation expense	9, 10	14,228	15,938	17,499
30,123	Capital charge	4	24,463	24,827	26,021
843,755	Other expenses	5	882,042	932,707	955 052
1,446,174	**Total expenses**		**1,504,884**	**1,562,239**	**1,654,900**
80,892	**Net operating surplus/(deficit)**		**63,853**	**-**	**-**
	Remeasurements				
(178)	Unrealised (loss)/gain in fair value in discount rates for retiring and long service leave		(396)	-	-
(178)	**Total remeasurements**		**(396)**	**-**	**-**
80,714	**Net surplus/(deficit)**		**63,457**	**-**	**-**
	Other comprehensive revenue and expense				
-	Item that will not be reclassified to net surplus/(deficit)		-	-	-
80,714	**Total comprehensive revenue and expense**		**63,457**	**-**	**-**

Explanations of major variances against budget can be found in the relevant notes.
The accompanying notes form part of these financial statements.

Statement of Financial Position

AS AT 30 JUNE 2026

Actual 2025 $000		Notes	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
	Equity				
232,438	Taxpayers' funds	15	261,794	260,272	265,792
256,825	Property revaluation reserve	15	256,825	256,825	256,825
489,263	**Total equity**		**518,619**	**517,097**	**522,617**
	Assets				
	Current assets				
133,642	Cash and cash equivalents	6	39,050	98,677	117,110
2,876	Receivables	7	2,497	4,097	2,876
7,732	Prepayments		16,437	8,773	7,732
100,528	Debtor Crown	8	180,266	40,529	44,117
244,778	**Total current assets**		**238,250**	**152,076**	**171,835**
	Non-current assets				
494,098	Property, plant and equipment	9	506,758	517,670	536,466
10,448	Intangible assets	10	8,613	20,761	1,033
504,546	**Total non-current assets**		**515,371**	**538,431**	**537,499**
749,324	**Total assets**		**753,621**	**690,507**	**709,334**
	Liabilities				
	Current liabilities				
98,482	Payables and accruals	11	80,074	83,296	96,041
80,714	Return of operating surplus	12	64,497	14,648	9,811
56,055	Employee entitlements	14	56,724	57,078	56,055
9,509	Provisions	13	10,819	4,302	11,353
244,760	**Total current liabilities**		**212,114**	**159,324**	**173,260**
	Non-current liabilities				
13,457	Employee entitlements	14	15,063	14,086	13,457
1,844	Provisions	13	7,825	-	-
15,301	**Total non-current liabilities**		**22,888**	**14,086**	**13,457**
260,061	**Total liabilities**		**235,002**	**173,410**	**186,717**
489,263	**Net assets**		**518,619**	**517,097**	**522,617**

Explanations of major variances against budget can be found in the relevant notes.
The accompanying notes form part of these financial statements.

Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2026

Actual 2025 $000		Notes	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
602,463	**Balance as at 1 July**		**489,263**	**503,911**	**518,617**
80,714	Total comprehensive revenue and expense		63,457	-	-
	Owner transactions				
(80,714)	Return of operating surplus to the Crown	12	(64,497)	-	-
1,000	Capital injections	15	30,396	13,186	4,000
(114,200)	Capital withdrawal	15	-	-	-
489,263	**Balance at 30 June**		**518,619**	**517,097**	**522,617**

Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2026

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
	Cash flows from operating activities			
1,500,017	Receipts from revenue Crown	1,474,956	1,611,093	1,713,754
16,306	Receipts from other revenue	14,422	11,146	11,146
(822,898)	Payments to suppliers	(885,953)	(930,292)	(1,001,683)
(583,227)	Payments to employees	(597,568)	(581,265)	(619,780)
(30,123)	Payments for capital charge	(24,463)	(24,827)	(26,021)
(2,559)	Goods and services tax (net)	428	-	-
77,516	**Net cash flow from operating activities**	**(18,178)**	**85,855**	**77,416**
	Cash flows from investing activities			
(6,689)	Purchase of property, plant and equipment	(26,096)	(27,986)	(18,300)
(3,087)	Purchase of intangible assets	-	(10,000)	(10,000)
(9,776)	**Net cash flow from investing activities**	**(26,096)**	**(37,986)**	**(28,300)**
	Cash flows from financing activities			
1,000	Capital injections	30,396	13,186	4,000
(114,200)	Capital withdrawal	-	-	-
(8,000)	Return of operating surplus	(80,714)	-	-
(121,200)	**Net cash flow from financing activities**	**(50,318)**	**13,186**	**4,000**
(53,460)	Net (decrease)/increase in cash	(94,592)	61,055	53,116
187,102	Cash at the beginning of the period	133,642	37,622	63,994
133,642	**Cash at the end of the period**	**39,050**	**98,677**	**117,110**

Explanations of major variances against budget can be found in the relevant notes.
The accompanying notes form part of these financial statements.

Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2026

Reconciliation of net surplus/(deficit) to net cash flow from operating activities

Actual 2025 $000		Notes	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
80,714	**Net surplus/(deficit)**		**63,457**	**-**	**-**
	Add/(less) non-cash items				
14,197	Depreciation and impairment expenses on property, plant and equipment	9	12,393	13,870	15,664
1,356	Amortisation and impairment expenses on intangible assets	10	1,835	2,068	1,835
-	Loss on disposal of property, plant and equipment		1,043	-	-
15,553	**Total non-cash items**		**15,271**	**15,938**	**17,499**
	Add/(less) movements in statement of financial position items				
(10,743)	(Increase)/decrease in receivables		(79,359)	60,000	10,000
4,562	(Increase)/decrease in prepayments		(8,705)	-	-
8,994	Increase/(decrease) in payable and accruals		(18,408)	9,917	49,917
(9,838)	Increase/(decrease) in employee entitlements		2,275	-	-
(11,726)	Increase/(decrease) in provisions		7,291	-	-
(18,751)	**Total net movement in statement of financial position items**		**(96,906)**	**69,917**	**59,917**
77,516	**Net cash flow from operating activities**		**(18,178)**	**85,855**	**77,416**

Explanations of major variances against budget can be found in the relevant notes.
The accompanying notes form part of these financial statements.

Statement of Commitments

AS AT 30 JUNE 2026

Actual 2025 $000		Actual 2026 $000
	Operating leases as lessee **The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:**	
22,934	Not later than one year	25,725
28,565	Later than one year and not later than five years	56,790
4,836	Later than five years	12,984
56,335	**Total non-cancellable leases**	**95,499**
56,335	**Total commitments**	**95,499**

Capital Commitments

The Ministry has no capital commitments (2025: nil).

Digital Workplace Programme leases

Oranga Tamariki–Ministry for Children leases computer equipment in the normal course of its business.

These leases are for laptop computers and mobile phones for the Digital Workplace Programme which have non-cancellable leasing periods ranging from 5 months to 5 years. These non-cancellable operating leases have varying terms, escalation clauses and renewal rights.

Non-cancellable accommodation leases

Oranga Tamariki—Ministry for Children leases property in the normal course of its business. These leases are for premises which have non-cancellable leasing periods ranging from 1 to 30 years. Oranga Tamariki—Ministry for Children's non-cancellable operating leases have varying terms, escalation clauses and renewal rights.

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

Statement of Contingent Liabilities and Contingent Assets

AS AT 30 JUNE 2026

Unquantifiable contingent liabilities

Oranga Tamariki–Ministry for Children is involved in a number of legal proceedings in the ordinary course of business. These proceedings include judicial reviews, appeals, privacy-related claims, negligence claims, employment-related matters, and other civil proceedings. The outcome of these proceedings cannot presently be determined with sufficient certainty, and no reliable estimate can be made of any potential obligation. Disclosure of further information, including any estimate of financial effect, may prejudice the legal proceedings.

Gloriavale litigation

Oranga Tamariki is a defendant in High Court proceedings brought by former members of the Gloriavale community seeking damages and other relief. The matter remains at an early stage and significant uncertainty exists regarding the outcome and quantum of any liability. Disclosure of further information, including any estimate of financial effect, may prejudice the legal proceedings.

Quantifiable contingent liabilities

Actual 2025 $000		Actual 2026 $000
285	Personal grievances	290
285	**Total contingent liabilities**	**290**

Personal grievances

Personal grievance claims are claims raised as personal grievances under the Employment Relations Act 2000 by employees of Oranga Tamariki—Ministry for Children. There are 16 personal grievance claims (2025: 18 personal grievances claims). The assessed contingent liability for personal grievance claims is assessed by Oranga Tamariki—Ministry for Children as the potential compensation payment under section 123(1)(c)(i) of the Employment Relations Act 2000 that may be awarded by the Employment Relations Authority if the employee's claim was successful.

Quantifiable contingent assets

The Ministry has no contingent assets (2025: nil).

Statement of Trust Monies

FOR THE YEAR ENDED 30 JUNE 2026

Oranga Tamariki—Ministry for Children operates trust accounts as the agent under section 66 of the Public Finance Act 1989. The transactions through these accounts and their balances as at 30 June 2026 are not included in the financial statements for Oranga Tamariki—Ministry for Children.

Actual 2025 $000		Actual 2026 $000
	William Wallace Trust	
552	**Balance as at 1 July**	**545**
(37)	Distributions	(22)
30	Revenue	20
545	**Balance at 30 June**	**543**
	Custody Trust	
54	**Balance as at 1 July**	**44**
(12)	Distributions	(18)
2	Revenue	1
44	**Balance at 30 June**	**27**

William Wallace Trust Account

The Prime Minister's Oranga Tamariki Awards are held by Oranga Tamariki—Ministry for Children on an annual basis to celebrate the achievements of young people in care. The William Wallace prizes are given in the form of scholarship funding for tertiary study or a contribution to vocational and leadership programmes at these annual awards. The trust was established in May 1995 and is administered by Oranga Tamariki—Ministry for Children.

Custody Trust Account

The Custody Trust account has been established and administered by Oranga Tamariki–Ministry for Children to manage donations received from the public on behalf of children who were under the care and guardianship of the Chief Executive.

Note 1
Statement of Accounting Policies: Departmental

Reporting Entity

Oranga Tamariki—Ministry for Children is a government department as defined by section 5 of the Public Service Act 2020 and is domiciled and operates in New Zealand. The relevant legislation governing the operations for Oranga Tamariki—Ministry for Children includes the Public Finance Act 1989 (PFA), Public Service Act 2020, Vulnerable Children Act 2014 and Oranga Tamariki Act 1989. The ultimate parent for Oranga Tamariki—Ministry for Children is the New Zealand Crown.

In addition, Oranga Tamariki—Ministry for Children has reported on trust monies administered by the department and Crown activities that it administers in the non-departmental statements and schedules on pages 113 to 116.

The financial statements for the year ended 30 June 2026 were authorised for issue by the Chief Executive of Oranga Tamariki—Ministry for Children on 30 September 2026.

The primary objective of Oranga Tamariki—Ministry for Children is to provide services to support any child in New Zealand whose wellbeing is at significant risk of harm now, or in the future. Oranga Tamariki—Ministry for Children also supports young people who may have offended or are likely to offend. It is believed that with the right environment, the right people surrounding and nurturing them, any child can, and should flourish, which in turn will reduce re-offending. Oranga Tamariki—Ministry for Children does not operate to make a financial return.

Oranga Tamariki—Ministry for Children has designated itself as a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice.

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 Oranga Tamariki—Ministry for Children have been prepared in accordance with the requirements of the PFA, which includes the requirements to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP) and Treasury Instructions.

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

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($000).

Changes in accounting policies

There have been no changes in the Ministry's accounting policies since the date of the last audited financial statements.

Standards and amendments issued and not yet effective and not early adopted

2024 Omnibus Amendments to PBE Standards (Amendments to PBE IPSAS 1)

2024 Omnibus Amendments issued by the External Board (XRB) clarifies the principles for classifying a liability as current or non-current. The changes are for financial statements covering periods beginning on or after 1 January 2026.

These amendments are not expected to have a significant impact on the Ministry's financial statements.

Note 1
Statement of Accounting Policies: Departmental (continued)

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Goods and services tax (GST)

Items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

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

The net GST paid to or received from the IRD, including the GST relating to investing 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

Oranga Tamariki—Ministry for Children is a public authority and consequently is exempt from income tax. Accordingly, no provision has been made for income tax.

Cost allocation

Oranga Tamariki—Ministry for Children has determined the cost of outputs using the cost allocation system outlined below.

Input costs can be classified as direct and indirect.

Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be attributed to a specific output in an economically feasible manner. These costs are incurred in the operation of Oranga Tamariki—Ministry for Children and are charged to outputs based on cost drivers such as full-time equivalent (FTE) staff or workload information obtained from surveys and/or other data sources, which reflect an appropriate measure of resource consumption or use.

To ensure that corporate costs are allocated, as accurately as possible Oranga Tamariki—Ministry for Children has adopted a three-tier corporate allocation methodology.

The first stage allocates all direct costs to output expenses as and when they are incurred.

The second stage accumulates and allocates indirect costs to output expenses based on cost drivers, such as full-time equivalent (FTE) staff or workload information obtained from surveys and/or other data sources, which reflect an appropriate measure of resource consumption or use.

The third stage accumulates and allocates overhead costs to output expenses based on resource consumption/use where possible, such as the FTE staff ratio, or where an appropriate driver cannot be found then in proportion to the cost charges in the previous two stages.

There have been no changes in cost accounting policies since the date of the last audited financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made 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 to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in respect of:

Estimating the fair value of land and buildings – see Note 9

Assessing the useful lives of software – see Note 10

Measuring long service leave and retirement gratuities – see Note 14

Note 1
Statement of Accounting Policies: Departmental (continued)

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases – see Note 5

Comparatives

When the presentation or classification of items in the financial statements are amended or accounting policies are changed, comparative figures are restated to ensure consistency with the current period, unless it is impractical to do so. The presentation of some information has changed from the previous period, with prior period balances re-classified to be comparable with current year figures.

Budget and forecast figures

Basis of the budget and forecast figures

The 2026 budget figures are for the year ended 30 June 2026. They are consistent with the best estimate financial forecast information for Oranga Tamariki—Ministry for Children submitted to the Treasury for the Budget Economic and Fiscal Update (BEFU) for the year ended 30 June 2026.

The 2027 forecast figures are for the year ending 30 June 2027 which are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU for the year ending 30 June 2027.

The forecast financial statements have been prepared as required by the PFA to communicate forecast financial information for accountability purposes.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The 30 June 2027 forecast figures have been prepared in accordance with PBE FRS 42 Prospective Financial Statements.

The forecast financial statements were approved for issue by the Chief Executive on 23 April 2026.

The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

While Oranga Tamariki—Ministry for Children regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2027 will not be published.

Significant assumptions used in preparing the forecast financials

The forecast figures contained in these financial statements reflect the purpose and activities of Oranga Tamariki—Ministry for Children and are based on a number of assumptions of what may occur during the 2026/27 year. The forecast figures have been compiled on the basis of existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 23 April 2026, were as follows:

- The activities of Oranga Tamariki—Ministry for Children and output expectations will remain substantially the same as the previous year focusing on the Government's priorities.
- Personnel costs were based on historical cost.
- Operating costs were based on historical experience and other factors that are believed to be reasonable in the circumstances and are the best estimate of future costs that will be incurred by Oranga Tamariki—Ministry for Children.
- Remuneration rates are based on current wages and salary costs, adjusted for anticipated remuneration changes.
- Estimated year-end information for 2025/26 was used as the opening position for the 2026/27 forecasts.

The actual financial results achieved for 30 June 2027 are likely to vary from the forecast information presented, and the variations may be material.

Note 2: Revenue

Accounting policy

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

Revenue Crown

Revenue from the Crown is measured based on Oranga Tamariki—Ministry for Children's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

There are no conditions attached to the funding from the Crown. However, Oranga Tamariki—Ministry for Children can incur expenses only within the scope and limits of its appropriations.

The fair value of Revenue Crown has been determined to be equivalent to the funding entitlement.

Department Revenue

Department revenue mainly includes recoveries from Ministry of Social Development for Disability Support Services. Oranga Tamariki–Ministry for Children has a Memorandum of Understanding in place with the Ministry of Social Development to receive funding which contributes towards the costs of meeting the needs of the severely disabled children and young people. Revenue is recognised when services are provided and the amount can be reliably measured.

Other Revenue

Oranga Tamariki—Ministry for Children received revenue from child support receipts on behalf of children in the care of the Chief Executive. Revenue is recognised when the obligation is incurred.

Note 3: Personnel costs

Actual 2025 $000		Actual 2026 $000
535,793	Salaries and wages	553,528
(2,497)	Increase/(decrease) in employee entitlements	2,127
15,453	Employer contributions to defined contribution plans	16,430
7,994	Other	12,066
556,743	**Total personnel costs**	**584,151**

Accounting policy

Salaries and Wages

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

Superannuation schemes – Defined contribution scheme

Employee contributions to the State Sector Retirement Savings Scheme, KiwiSaver, and the Government Superannuation Fund are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

Note 4: Capital charge

Oranga Tamariki—Ministry for Children pays a capital charge to the Crown on its equity at 31 December and 30 June each financial year. The capital charge rate for the year ended 30 June 2026 was 5% (2025: 5%).

Accounting policy

The capital charge is recognised as an expense in the financial year to which the charge relates.

Note 5: Other expenses

Breakdown of Other expenses

Actual 2025 $000		Actual 2026 $000
539	Audit fees[41]	556
44,638	Rental, leasing and occupancy costs	48,134
57	Bad debts written off	6
1,094	Impairment of receivables	(357)
314,811	Client financial plan costs[42]	335,401
354,894	Non-specific client costs[43]	355,814
9,079	Office operating expenses	9,112
54,367	IT related operating expenses	57,176
3,796	Travel expenses	5,199
11,370	Contractor and consultant fees	24,277
12,139	Professional fees	13,712
14,087	Shared service fees	11,686
-	Loss on disposal of property, plant and equipment	1,043
22,884	Other operating expenses	20,283
843,755	**Total other expenses**	**882,042**

Accounting policy

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to the ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Other operating expenses

Other operating expenses are recognised as an expense in the financial year in which they are incurred.

Explanation of Major Variances Against Budget

Total other expenses are $50.665 million lower than budget mainly due to delays across several programmes, including Military Style Academy, Addressing Serious Youth Offending, Enabling Communities, Frontline Technology Systems Upgrade, and Making the Care System Safe. These delays were driven by legislative timeframes, partner readiness, and dependencies between programme activities, resulting in lower than forecast expenditure of $15.521 million in client financial plan costs and non-specific client costs, and $37.561 million in other operating expenses.

[41] Audit fees includes statutory audit fees only. There were no other services provided by the Audit Office.

[42] Client financial plan costs includes monies paid for the provision of the care and protection of children and young people, and the provision of programmes and services to support the resolution of behaviour and relationship difficulties. A portion of these costs is used to support statutory processes to promote opportunities for family/whānau, hapū/iwi and family groups to consider care and protection and youth justice issues and to contribute to a decision-making process that often removes the need for court involvement.

[43] Non-specific client costs include costs which cannot be attributed to a specific client. It includes costs for maintaining an infrastructure that supports Oranga Tamariki—Ministry for Children to meet its legal and support obligations for the care and protection of children and young people and the casework resolution process. The costs can be grouped into four main categories:

- family home costs including bed availability allowances, family home supplies and foster parent resettlement grants;
- residential costs including programmes and client costs;
- costs for Care and Protection resource panels of external advisors mandated by the Oranga Tamariki Act 1989, to advise on procedures;
- external provider contract costs for specific programmes run by non-government organisations to help children and young people.

Note 6: Cash and cash equivalents

Accounting policy

Cash and cash equivalents include cash on hand, cash in transit, bank accounts and deposits with a maturity of no more than three months from the date of acquisition.

Although cash and cash equivalents at 30 June 2026 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 trivial.

Oranga Tamariki—Ministry for Children is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

Explanation of Major Variances Against Budget

Cash and cash equivalents are $59.627 million lower than budget mainly due to timing of payments and lower cash drawdowns from the Crown attributed by stronger cash management, reflecting higher Debtor Crown balance at year end.

Note 7: Receivables

Actual 2025 $000		Actual 2026 $000
	Trade and other receivables	
4,943	Debtors (Gross)	3,243
(2,067)	Less allowance for credit loss	(746)
2,876	**Net debtors**	**2,497**
2,876	Receivables from exchange transactions	2,497
2,876	**Total debtors and other receivables**	**2,497**
	The movement in the allowance for credit loss is as follows:	
973	Balance at 1 July	2,067
1,094	Addition/(reduction) of credit loss made during the year	(1,321)
2,067	**Balance at end of the year**	**746**

The allowance for credit losses is determined as follows:

	As at 30 June 2025				As at 30 June 2026			
	Gross $000	Lifetime expected credit loss $000	Net $000	Expected credit loss rate %	Gross $000	Lifetime expected credit loss $000	Net $000	Expected credit loss rate %
Not past due	2,727	(7)	2,720	0.14	2,113	-	2,113	-
Past due 1–30 days	22	-	22	-	58	-	58	-
Past due 31–60 days	14	(9)	5	0.18	49	-	49	-
Past due 61–90 days	631	(588)	43	11.90	22	(11)	11	0.34
Past due >91 days	1,549	(1,463)	86	29.60	1,001	(735)	266	22.66
Total gross carrying amount	**4,943**	**(2,067)**	**2,876**	**41.82**	**3,243**	**(746)**	**2,497**	**23.00**

Note 7: Receivables (continued)

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL).

Debtors allowance for credit loss

As at 30 June 2026 of the expected credit loss rates for trade and other receivables has been calculated based on a review of specific overdue receivables and a collective assessment. The collective credit loss is based on an analysis of past collection history and debt write-offs.

As at 30 June 2026 Oranga Tamariki—Ministry for Children had no debtors deemed insolvent (2025: nil).

All receivables more than 30 days in age are considered to be past due.

Note 8: Debtor Crown

Debtor Crown represents cash yet to be drawn down from the Treasury. As at 30 June 2026, Debtor Crown was $180.266 million (2025: $100.528 million).

Explanation of Major Variances Against Budget

Debtor Crown is $139.737 million higher than budget mainly due to less cash drawn down during the financial year, resulting in a higher Debtor Crown balance and lower cash and cash equivalents at year end. This is mainly due to the timing of cash requirements for the Ministry for both capital and operating funding.

Note 9: Property, plant and equipment

	Land $000	Buildings $000	Furniture & Fittings $000	Computer Equipment $000	Leasehold Improvements $000	Motor vehicles $000	Plant & Equipment $000	Total $000
Cost or revaluation								
Balance at 1 July 2024	**197,318**	**272,031**	**8,301**	**4,532**	**31,918**	**1,742**	**681**	**516,523**
Additions	-	2,925	776	301	1,393	-	205	5,600
Work in progress movement	-	1,319	4	119	(136)	-	(98)	1,208
Balance at 30 June 2025 and 1 July 2025	**197,318**	**276,275**	**9,081**	**4,952**	**33,175**	**1,742**	**788**	**523,331**
Additions	-	5,598	3,891	311	4,477	-	471	14,748
Work in progress movement	-	11,779	(238)	(119)	(4)	-	(70)	11,348
Disposals	(825)	(231)	(5)	-	(184)	-	-	(1,245)
Balance at 30 June 2026	**196,493**	**293,421**	**12,729**	**5,144**	**37,464**	**1,742**	**1,189**	**548,182**
Accumulated depreciation and impairment losses								
Balance at 1 July 2024	**-**	**-**	**1,374**	**823**	**12,277**	**428**	**134**	**15,036**
Depreciation expense	-	5,081	1,434	942	6,336	290	114	14,197
Balance at 30 June 2025 and 1 July 2025	**-**	**5,081**	**2,808**	**1,765**	**18,613**	**718**	**248**	**29,233**
Depreciation expense	-	5,303	1,898	1,029	3,708	290	165	12,393
Disposals		(20)	(1)	-	(181)	-	-	(202)
Balance at 30 June 2026	**-**	**10,364**	**4,705**	**2,794**	**22,140**	**1,008**	**413**	**41,424**
Carrying amounts								
At 1 July 2024	197,318	272,031	6,927	3,709	19,641	1,314	547	501,487
At 30 June 2025 and 1 July 2025	197,318	271,194	6,273	3,187	14,562	1,024	540	494,098
At 30 June 2026	**196,493**	**283,057**	**8,024**	**2,350**	**15,324**	**734**	**776**	**506,758**

Work-in-progress

The amount of capital expenditure recognised in the carrying amount of property, plant and equipment in the course of construction for each class of asset is as follows:

Actual 2025 $000		Actual 2026 $000
3,931	Buildings	15,710
272	Furniture and Fittings	34
119	Computer Equipment	-
73	Plant & Equipment	3
13	Leasehold Improvement	9
4,408	**Total work-in-progress**	**15,756**

No other asset classes have assets in the course of construction.

Note 9: Property, plant and equipment (continued)

Accounting policy

Property, plant and equipment consist of the following asset classes: land, buildings, leasehold improvements, furniture and fittings, computer equipment, motor vehicles, plant and equipment.

Land is measured at fair value and buildings are measured at fair value less accumulated depreciation. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.

Individual and groups of like assets are capitalised if their cost is greater than $2,000.

Revaluations

Land and buildings are revalued at least every three years to ensure the carrying amount does not differ materially from the fair value. Fair value is determined from market-based evidence by an independent valuer. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure those values are not materially different from fair value. Additions to assets between revaluations are recorded at cost.

Oranga Tamariki—Ministry for Children accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluations are recorded in the asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, the balance is expensed in the Statement of Comprehensive Revenue and Expense. Any subsequent increase in value after revaluation that offsets a previous decrease in value recognised in the Statement of Comprehensive Revenue and Expense will be recognised first in the Statement of Comprehensive Revenue and Expense up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable the future economic benefits or service potential associated with the item will flow to Oranga Tamariki—Ministry for Children and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition.

Disposals

Gains and losses on disposal are determined by comparing the proceeds of disposal with the carrying amount of the asset. Gains and losses on disposal are included in the surplus or deficit. When a revalued asset is sold, the amount included in the property revaluation reserve in respect of the disposed asset is transferred to taxpayers' funds.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable the future economic benefits or service potential associated with the item will flow to Oranga Tamariki—Ministry for Children 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 provided on a straight-line basis on all property, plant and equipment, other than land, 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 property, plant and equipment have been estimated as follows:

Leasehold improvements are depreciated over the unexpired period of the lease.

Asset Type	Estimated Life	Depreciation Rate
Buildings (including components)	10–80 years	1.25%–10%
Furniture and fittings	3–5 years	20%–33%
Computer equipment	3–5 years	20%–33%
Motor vehicles	4–5 years	20%–25%
Plant and equipment	3–5 years	20%–33%

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each balance date.

Note 9: Property, plant and equipment (continued)

Impairment

Oranga Tamariki—Ministry for Children does not hold any cash-generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non-cash-generating assets

Property, plant and equipment held at cost that have a finite useful life are reviewed for impairment at each balance date whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and its value in use.

Value in use is determined using an approach based on either 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 availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is considered to be impaired and the carrying amount is written-down to the recoverable service amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Critical accounting estimates and assumptions

Estimating the fair value of land and buildings

The last full revaluation of land and buildings owned by Oranga Tamariki—Ministry for Children was completed in 2023/24.

For 2025/26, a desktop valuation was completed by an independent registered valuer Hayden Doody from CBRE as at 30 June 2026. The valuations are in compliance with Public Benefit Entity International Public Sector Accounting Standards (IPSAS). The valuation confirmed that the carrying values of revalued items are not materially different from fair value.

The next full valuation is scheduled for 2026/27.

Land

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values.

Buildings

Non-specialised buildings such as, family homes, are valued at fair value using market-based evidence. Market rents and capitalisation rate methodologies were applied in determining the fair value of buildings. Residential centres such as Care and Protection Residences and Youth Justice Residences, have been valued using optimised depreciated replacement cost. Optimised depreciated replacement cost is used for these buildings because of the specialised nature of the assets.

Restrictions

There are no restrictions over the title of the property, plant and equipment assets for Oranga Tamariki—Ministry for Children; nor are any property, plant and equipment assets pledged as security for liabilities.

Note 10: Intangible assets

	Internally Generated Software $000
Cost	
Balance at 1 July 2024	**19,657**
Additions	10,048
Work in progress movement	(7,080)
Balance at 30 June 2025 and 1 July 2025	**22,625**
Additions	-
Balance at 30 June 2026	**22,625**
Accumulated amortisation and impairment losses	
Balance at 1 July 2024	**10,821**
Amortisation expense	1,356
Balance at 30 June 2025 and 1 July 2025	**12,177**
Amortisation expense	1,835
Balance at 30 June 2026	**14,012**
Carrying amounts	
At 1 July 2024	8,836
At 30 June 2025 and 1 July 2025	10,448
At 30 June 2026	**8,613**

The Ministry has no intangible assets in the course of construction as at 30 June 2026 (2025: nil).

Accounting policy

Software acquisition and development

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the cost of services, software development employee costs, and an appropriate portion of relevant overheads.

Costs associated with maintaining computer software and staff training costs are recognised as an expense when incurred.

Costs of software updates or upgrades are only capitalised when they increase the usefulness or value of the software.

Costs associated with the development and maintenance of the website are recognised as an expense when incurred for Oranga Tamariki—Ministry for Children.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rate is as follows:

Asset Type	Estimated Life	Amortisation Rate
Developed computer software	3–8 years	12.5%–33%

Note 10: Intangible assets (continued)

Impairment

Oranga Tamariki—Ministry for Children has not recognised an impairment loss for internally developed software (2025: nil).

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

For further details, refer to the policy for impairment of property, plant and equipment in Note 9. The same approach applies to the impairment of intangible assets.

Restrictions

There are no restrictions over the title of the intangible assets, nor are any pledged as security for liabilities.

Note 11: Payables and accruals

Actual 2025 $000		Actual 2026 $000
	Payables and deferred revenue under exchange transactions	
12,201	Creditors	17,457
74,913	Accrued expenses	50,821
87,114	**Total payables and deferred revenue under exchange transactions**	**68,278**
	Payables and deferred revenue under non-exchange transactions	
11,368	GST payable	11,796
98,482	**Total payables and accruals**	**80,074**

Accounting policy

Short-term payables are recorded at the amount payable.

Note 12: Return of operating surplus

Actual 2025 $000		Actual 2026 $000
80,714	Net surplus/(deficit)	63,457
-	Other expenses: Loss on disposal of Crown-owned assets that is recognised in the Statement of Financial Performance	1,040
80,714	**Total return of operating surplus**	**64,497**

The Ministry has an obligation in accordance with the Public Finance Act and Treasury Instructions to return operating surplus to the Crown by 31 October of each year.

Explanation of Major Variances Against Budget

The return of operating surplus is $49.849 million higher than budget reflects the operating surplus for the year as a result of underspending in operating expenses, as explained in Note 5.

Note 13: Provisions

Breakdown of provisions and further information

Actual 2025 $000		Actual 2026 $000
	Current liabilities	
4,183	ACC	5,278
4,047	Lease make-good	4,000
1,279	Other provisions	1,541
9,509	**Total current portion**	**10,819**
	Non-current liabilities	
1,844	Lease make-good	7,825
1,844	**Total non-current portion**	**7,825**
11,353	**Total provisions**	**18,644**

Movements for each class of provision are as follows:

	ACC $000	Lease make-good $000	Other $000	Total $000
Balance as at 1 July 2025	**4,183**	**5,891**	**1,279**	**11,353**
Additional Provisions Made	1,482	5,934	601	8,017
Amounts Used	(387)	-	(289)	(676)
Unused Amounts Reversed	-	-	(50)	(50)
Balance as at 30 June 2026	**5,278**	**11,825**	**1,541**	**18,644**

ACC Accredited Employer Programme

The Ministry belongs to the ACC Accredited Employer Programme, whereby it accepts the management and financial responsibility of work-related illnesses and accidents. Under the programme, the Ministry is liable for all claim costs for a period of five years after the end of the cover period in which the injury occurred. At the end of the five-year period, the Ministry pays a premium to ACC for the value of residual claims, and the liability for ongoing claims from that point passes to ACC.

Lease Make-Good

The Ministry is required, at the expiry of some of its leases, to make-good any damage caused during the lease term. This includes the removal of fixtures and fittings from leased properties that the Ministry installed, and the reinstatement of leased motor vehicles to their agreed return condition.

The Ministry has recognised a make-good provision of $11.825 million (2025: $5.891 million). This includes $9.800 million (2025: $3.892 million) for leased properties and $2.025 million (2025: $1.999 million) for leased motor vehicles. The timing of any future lease reinstatement work is up to 10 years in the future.

In some cases, the Ministry has the option to renew these leases, which may change the timing of the expected cash outflows to make-good the premises or the motor vehicles.

Note 13: Provisions (continued)

Accounting policy

A provision is recognised for future expenditure of uncertain amount or time when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for net deficits from future operating activities.

Where the effect of the time value is material, provisions are measured at the present value of the expenditure expected to be required to settle the obligation.

Note 14: Employee entitlements

Actual 2025 $000		Actual 2026 $000
	Current liabilities	
9,644	Retirement and long service leave	10,490
46,411	Provision for annual leave	46,234
56,055	**Total current portion**	**56,724**
	Non-current liabilities	
13,457	Retirement and long service leave	15,063
13,457	**Total non-current portion**	**15,063**
69,512	**Total employee entitlements**	**71,787**

Accounting policy

Short-term employee entitlements

Employee entitlements that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlement 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, retiring and long service leave entitlements expected to be settled within 12 months and sick leave.

Note 14a: Employee entitlements

Long-term employee entitlements

Entitlements payable beyond 12 months, such as long service leave and retiring leave, have been calculated on an actuarial basis.

An independent actuarial valuation has been undertaken in the current year and will continue to be undertaken annually to estimate the present value of long service and retiring leave liabilities.

The calculations are based on:

- likely future entitlements accrued to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement and contractual entitlements
- the present value of the estimated future cash flows
- Independent valuer Chris Sissons from Melville Jessup Weaver valued the retiring and long service leave as at 30 June 2026.

Critical accounting estimates and assumptions

Long service leave and retirement gratuities

The present value of the retirement and long service leave obligations is determined on an actuarial basis using a number of assumptions. Two key assumptions used in calculating this liability are the discount rate and the salary inflation factor. Any changes in these assumptions will have an impact on the carrying amount of the liability.

Oranga Tamariki—Ministry for Children uses the interest rates and the salary inflation factor as supplied and published by the Treasury.

Note 14b: Discount rates and salary inflation applied

As at 30 June 2025			Employee Entitlement Variables	As at 30 June 2026		
2026 %	2027 %	2028 %		2027 %	2028 %	2029 %
3.14	3.47	5.58	Discount rates	2.97	3.75	5.38
2.20	2.00	2.00	Salary inflation	2.38	2.38	2.38

Note 14c: The financial impact of changes to the discount rates and salary inflation variables

Movements	Actual 2026 $000	Salary + 1% 2026 $000	Salary – 1% 2026 $000	Discount + 1% 2026 $000	Discount – 1% 2026 $000
Total	**25,553**	**(938)**	**1,048**	**1,060**	**(964)**

Note 15: Equity

Actual 2025 $000		Actual 2026 $000
	Taxpayers' funds	
345,638	**Balance at 1 July**	**232,438**
80,714	Net surplus/(deficit)	63,457
1,000	Capital contribution	30,396
(114,200)	Capital withdrawal	-
(80,714)	Return of operating surplus	(64,497)
232,438	**Balance at 30 June**	**261,794**
	Property revaluation reserves	
256,825	**Balance at 1 July**	**256,825**
-	Revaluation movement	-
256,825	**Balance at 30 June**	**256,825**
	Property revaluation reserves consist of:	
141,931	Land revaluation reserve	141,931
114,894	Building revaluation reserve	114,894
256,825	**Total property revaluation reserves**	**256,825**
489,263	**Total equity**	**518,619**

Accounting policy

Equity is the Crown's investment in Oranga Tamariki—Ministry for Children and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified as taxpayers' funds and property revaluation reserves.

Capital withdrawal

Oranga Tamariki—Ministry for Children had no capital withdrawal during the year (2025: $114.200 million).

Property revaluation reserves

These reserves relate to the revaluation of land and buildings to fair value.

Capital management

Oranga Tamariki—Ministry for Children's capital is its equity, which comprise taxpayers' funds and property revaluation reserves. Equity is represented by net assets.

Oranga Tamariki—Ministry for Children manages its revenues, expenses, assets, liabilities and general financial dealings prudently. Oranga Tamariki—Ministry for Children's equity is largely managed as a by-product of managing revenue, expenses, assets, liabilities and compliance with the government budget processes, Treasury Instructions and the PFA.

The objective of managing the equity is to ensure that Oranga Tamariki—Ministry for Children effectively achieves its goals and objectives for which it has been established while remaining a going concern.

Note 16: Related party transactions

Oranga Tamariki—Ministry for Children is a wholly-owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect Oranga Tamariki—Ministry for Children would have adopted in dealing with the party 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 in the normal terms and conditions for such transactions.

Transactions with key management personnel

Key management personnel compensation includes the remuneration for the Chief Executive and 8 members of the senior management team (2025: Chief Executive and 8 members of the senior management team).

Actual 2025 $000		Actual 2026 $000
3,473	Leadership team, including the Chief Executive remuneration	3,547

The above key management personnel disclosure excludes the Minister for Children. The Minister's remuneration and other benefits are not received only for her role as a member of key management personnel of the Ministry. The Remuneration Authority sets the Minister's remuneration and other benefits under the Members of Parliament (Remuneration and Services) Act 2013, and they are paid under permanent legislative authority on behalf of the Crown by the Department of Internal Affairs, not by Oranga Tamariki—Ministry for Children.

Note 17: Financial instruments

Financial instrument categories

The carrying amounts of financial assets and liabilities in each of the PBE IPSAS 41 financial instrument categories are as follows:

Actual 2025 $000		Actual 2026 $000
	Financial assets measured at amortised cost	
133,642	Cash and cash equivalents	39,050
103,404	Receivables (excluding prepayments)	182,763
237,046	**Total financial assets measured at amortised cost**	**221,813**
	Financial liabilities measured at amortised cost	
87,114	Payables and accruals (excluding taxes payable)	68,278
87,114	**Total financial liabilities measured at amortised cost**	**68,278**

Note 17: Financial instruments (continued)

Financial instrument risks

The activities of Oranga Tamariki—Ministry for Children expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. Oranga Tamariki—Ministry for Children has policies to manage the risks associated with financial instruments and seeks to minimise its exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk

Currency risk and interest rate risk

Oranga Tamariki—Ministry for Children has no exposure to interest rate risk or currency risk on its financial instruments, as there were no foreign currency forward contracts at balance date and Oranga Tamariki—Ministry for Children does not hold any interest-bearing financial instruments.

Credit risk

Credit risk is the risk a third party will default on its obligation to Oranga Tamariki—Ministry for Children, causing Oranga Tamariki—Ministry for Children to incur a loss.

In the normal course of its business, credit risk arises from receivables, deposits with banks and derivative financial instruments.

Oranga Tamariki—Ministry for Children is permitted to deposit funds only with Westpac (Standard & Poor's credit rating of AA-), a registered bank. For its other financial instruments, Oranga Tamariki—Ministry for Children does not have significant concentrations of credit risk.

The maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents, and receivables. There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

Liquidity risk

Liquidity risk is the risk Oranga Tamariki—Ministry for Children will encounter difficulty raising liquid funds to meet its commitments as they fall due.

As part of meeting its liquidity requirements, Oranga Tamariki—Ministry for Children closely monitors its forecast cash requirements with expected cash drawdowns from the New Zealand Debt Management Office. Oranga Tamariki—Ministry for Children maintains a target level of available cash to meet liquidity requirements.

Financial liabilities totalling $68.278 million are due for repayment in less than six months (2025: $87.114 million).

Note 18: Events after balance date

There have been no significant events after balance date.

Non-Departmental Statements and Schedules

FOR THE YEAR ENDED 30 JUNE 2026

The following non-departmental statements and schedules record the revenue (nil), capital receipts (nil), expenses, assets, liabilities, commitments, contingent liabilities, contingent assets and trust accounts (nil) that Oranga Tamariki—Ministry for Children manages on behalf of the Crown.

Schedule of Non-Departmental Expenses

FOR THE YEAR ENDED 30 JUNE 2026

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000
7,366	Non-departmental output expenses	5,814	6,942
965	GST input tax	611	600
8,331	**Total non-departmental expenses**	**6,425**	**7,542**

Explanation of Major Variances Against Budget

Non-departmental output expense is $1.128 million lower than budget due to lower than expected eligible expenditure for Support Services and Redress Payments within the Redress for Abuse in Care Multi-Category Appropriation. This was due to a high volume of initial enquiries, with fewer claims progressing than anticipated.

Schedule of Non-Departmental Assets

AS AT 30 JUNE 2026

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000
	Current assets		
271	Cash and cash equivalents	786	10,034
271	**Total cash assets**	**786**	**10,034**

Explanation of Major Variances Against Budget

Cash and cash equivalents is $9.248 million lower than budget due to unused cash of $10.034 million being returned in the prior year to the Crown bank account managed by the Treasury's Debt Management Office.

Schedule of Non-Departmental Liabilities

AS AT 30 JUNE 2026

Actual 2025 $000		Notes	Actual 2026 $000	Unaudited Budget 2026 $000
	Current liabilities			
100	Other non-departmental Accruals		92	-
-	Provision for Redress Payments	4	685	-
100	**Total non-departmental liabilities**		**777**	**-**

The accompanying notes form part of these financial statements. For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statement of the Government for the year ended 30 June 2026.

Schedule of Non-Departmental Commitments

AS AT 30 JUNE 2026

Oranga Tamariki—Ministry for Children on behalf of the Crown has no commitments (2025: nil).

Schedule of Non-Departmental Contingent Liabilities and Contingent Assets

AS AT 30 JUNE 2026

Unquantifiable contingent liabilities

There is legal action against the Crown relating to historical abuse claims. At this stage the number of claimants and the outcomes of these cases are uncertain. The disclosure of an amount for these claims may prejudice the legal proceedings.

Quantifiable contingent liabilities

There are no quantifiable cases lodged against Oranga Tamariki—Ministry for Children that remain unresolved (2025: nil).

Contingent assets

Oranga Tamariki—Ministry for Children on behalf of the Crown has no contingent assets (2025: nil).

The accompanying notes form part of these financial statements.
For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statement of the Government for the year ended 30 June 2026.

Notes to the Non-Departmental Statements and Schedules

Note 1: Statement of Accounting Policies: Non-Departmental

Reporting entity

These non-departmental statements and schedules present financial information on public funds managed by Oranga Tamariki—Ministry for Children on behalf of the Crown.

These non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2026. For a full understanding of the Crown's financial position, results of operations, and cash flows for the year, refer to the Financial Statements of the Government for the year ended 30 June 2026.

Basis of preparation

The non-departmental statements and schedules have been prepared in accordance with the accounting policies of the Consolidated Financial Statements of the Government, Treasury Instructions and Treasury Circulars.

Measurement and recognition rules applied in the preparation of these non-departmental statements and schedules are consistent with New Zealand generally accepted accounting practice (Tier 1 Public Sector Benefit Entity Accounting Standards) as appropriate for public benefit entities.

Presentation currency and rounding

The non-departmental statements and schedules are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($000).

Standards issued and not yet effective and not early adopted

2024 Omnibus Amendments to PBE Standards – Amendments to PBE IPSAS 1

2024 Omnibus Amendments issued by the External Board (XRB) clarifies the principles for classifying a liability as current or non-current. The changes are for financial statements covering periods beginning on or after 1 January 2026.

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

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Expenses

Expenses are recognised in the period they relate to.

Financial instruments

Financial assets

Cash and cash equivalents includes cash on hand, cash in transit, bank accounts and deposits with a maturity of no more than three months from the date of acquisition.

Note 1: Statement of Accounting Policies: Non-Departmental (Continued)

Financial liabilities

The major financial liability type is accounts payable. This is designated at amortised cost using the effective interest rate method. Financial liabilities entered into with a duration of less than 12 months are recognised at their nominal value.

Commitments

Commitments are future expenses and liabilities to be incurred on non-cancellable contracts entered into at balance date. Information on non-cancellable capital and operating lease commitments are reported in the statement of commitments.

Cancellable capital commitments that have penalty or exit costs explicit in the agreement on exercising that option to cancel are reported in the statement of commitments at the lower of the remaining contractual commitment and the value of these penalty or exit costs, that is the minimum future payments.

Goods and services tax

Items in the non-departmental statements and schedules are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. GST is returned on revenue received on behalf of the Crown, where applicable. However, an input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognized as a separate expense and eliminated against GST

revenue on consolidation of the Financial Statements of the Government.

Contingent assets and liabilities

Contingent assets and liabilities are disclosed at the point the contingency is evident.

Critical accounting estimates

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Budget figures

The 2026 budget figures are for the year ended 30 June 2026, which are consistent with the best estimate financial information submitted to the Treasury for the BEFU for the year ended 30 June 2026.

Note 2: Financial instruments

Cash and Cash Equivalents

Oranga Tamariki-Ministry for Children is permitted to deposit funds only with Westpac, a registered bank.

Credit risk

The maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and receivables. There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired. Other than Westpac bank, there are no significant concentrations of credit risk.

Although cash and cash equivalents at 30 June 2026 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 trivial.

Note 3: Payables

Credit risk

Credit risk is the risk a third party will default on its obligation, causing a loss to be incurred Credit risk arises from deposits with banks and receivables.

Note 4: Provisions

Provision for Redress Payments

Provision for Redress represents the estimated liability for financial redress payments relating to eligible redress claims arising from abuse or neglect while individuals were in State care.

The provision is measured using management's best estimate of the expenditure required to settle obligations existing at reporting date. The estimate includes assessed redress claims and redress claims assessed as eligible but awaiting final approval.

On 30 June 2026, the provision recognised was $0.685 million. The final amount and timing of payments are subject to the outcome of the assessment and approval process and may differ from the amount recognised at reporting date.

Appropriation Statements

Statement of Budgeted and Actual Expenses and Capital Expenditure incurred against appropriations

FOR THE YEAR ENDED 30 JUNE 2026

The statements report information about the expenses and capital expenditure incurred against each appropriation administered by Oranga Tamariki—Ministry for Children for the year ended 30 June 2026. They are prepared on a GST exclusive basis.

Expenditure including Remeasure-ments 2025 $000	Appropriation title	Expenditure including Remeasure-ments 2026 $000	Remeasure-ments[44] 2026 $000	Expenditure excluding Remeasure-ments 2026 $000	Main Estimates 2026 $000	Appropriation Voted[45] 2026 $000	Main Estimates 2027 $000	Location of end-of-year performance information[46]
	Vote Oranga Tamariki Departmental output expenses							
10,412	Adoption Services	10,677	6	10,671	10,978	10,732	10,967	1
7,162	Crown Response to the Abuse in Care Royal Commission of Inquiry and establishment of a new redress system for abuse survivors[47]	-	-	-	-	-	-	1
17,574	**Total departmental output expenses (excluding MCA)**	**10,677**	**6**	**10,671**	**10,978**	**10,732**	**10,967**	
	Departmental capital expenditure							
9,776	Oranga Tamariki—Ministry for Children Capital Expenditure PLA	26,096	-	26,096	37,986	55,196	40,800	1
9,776	**Total departmental capital expenditure**	**26,096**	**-**	**26,096**	**37,986**	**55,196**	**40,800**	
	Departmental other expenses							
-	Loss on disposal of Crown-owned assets for Stafford litigation settlement	1,040	-	1,040	-	1,042	-	1
-	**Total departmental capital expenditure**	**1,040**	**-**	**1,040**	**-**	**1,042**	**-**	
	Non-Departmental output expenses							
6,378	Connection and Advocacy Service	4,000	-	4,000	4,000	4,000	4,000	1
988	Independent Advice on Oranga Tamariki	1,036	-	1,036	1,044	1,124	485	2
7,366	**Total non-departmental output expenses (excluding MCA and MYA)**	**5,036**	**-**	**5,036**	**5,044**	**5,124**	**4,485**	
	Multi-category appropriations							
	Investing in Children and Young people MCA							
	Departmental output expenses							
9,644	Intensive Response	10,513	1	10,512	13,460	13,450	13,351	1
10,456	Policy Advice and Ministerial Services	10,285	5	10,280	9,924	9,973	9,766	1
432,755	Prevention and Early Support	442,378	107	442,271	470,449	465,567	480,442	1
975,923	Statutory Intervention and Transition	1,028,679	277	1,028,402	1,056,060	1,068,629	1,136,440	1
	Redress for Abuse in Care MCA Departmental output expenses							
-	Delivering redress for abuse in care	1,708	-	1,708	1,368	1,768	3,934	1
	Non-Departmental Output Expenses							
-	Support Services	7	-	7	405	405	456	1
	Non-Departmental Other Expenses							
-	Redress Payments	771	-	771	1,493	1,893	1,548	2
1,428,778	**Total multi-category appropriations**	**1,494,341**	**390**	**1,493,951**	**1,553,159**	**1,561,685**	**1,645,937**	
1,463,494	**Total annual, permanent and multi-year appropriations**	**1,537,190**	**396**	**1,536,794**	**1,607,167**	**1,633,779**	**1,702,189**	

[44] The remeasurement adjustment to departmental output expense appropriations relates to movement in the retirement and long service leave provision due to changes in discount rates. Oranga Tamariki—Ministry for Children is appropriated for expenditure excluding remeasurements.

[45] These are the appropriations from the Supplementary Estimates, adjusted for any transfers under section 26A of the Public Finance Act.

[46] The numbers in this column represent where the end-of-year performance information has been reported for each appropriation administered by Oranga Tamariki—Ministry for Children, as detailed below:

1. The annual report for Oranga Tamariki—Ministry for Children
2. Exemptions granted under section 15D of the Public Finance Act.

[47] The responsibility for matters relating to the redress system for survivors of abuse in State and faith-based care has transferred from Vote Oranga Tamariki to Vote Public Service.

Transfers under section 26A of the Public Finance Act

There were no transfers made under section 26A of the Public Finance Act (2025: nil).

Statement of Expenses and Capital Expenditure incurred without, or in excess of, appropriation or other authority

FOR THE YEAR ENDED 30 JUNE 2026

Expenses and capital expenditure approved under section 26B of the Public Finance Act - nil (2025: nil).

Expenses and capital expenditure incurred in excess of appropriation - nil (2025: nil).

Statement of Departmental Capital Injections

FOR THE YEAR ENDED 30 JUNE 2026

Actual capital injections 2025 $000		Actual capital injections 2026 $000	Approved appropriation 2026 $000
	Vote Oranga Tamariki		
1,000	Oranga Tamariki—Ministry for Children	30,396	30,396

Statement of Departmental Capital Injections without, or in excess of, authority

FOR THE YEAR ENDED 30 JUNE 2026

Reconciliation between total appropriations for Departmental expenses and the Departmental Statement of Comprehensive Revenue and Expenses

Actual 2025 $000		Actual 2026 $000
1,446,174	Total expenses in Departmental Statement of Comprehensive Revenue and Expenses	1,504,884
178	Remeasurements	396
1,446,352	**Total appropriations for Departmental expenses**	**1,505,280**

Reconciliation between total appropriations for Non-departmental expenses and the Schedule of Non-departmental Expenses

Actual 2025 $000		Actual 2026 $000
8,331	Total expenses in Schedule of Non-departmental Expenses	6,425
(965)	GST input tax	(611)
7,366	**Total appropriations for Non-departmental expenses**	**5,814**

Reconciliation to total annual, permanent and multi-year appropriations

Actual 2025 $000		Actual 2026 $000
1,446,352	Total appropriations for Departmental expenses	1,505,280
9,776	Total appropriations for Departmental capital expenditure	26,096
7,366	Total appropriations for Non-departmental expenses	5,814
1,463,494	**Total annual, permanent and multi-year appropriations**	**1,537,190**

Independent auditors report

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Oranga Tamariki – Ministry for Children's annual report for the year ended 30 June 2026

The Auditor-General is the auditor of Oranga Tamariki – Ministry for Children (the Ministry). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of The Audit Office, to carry out the audit of the information required to be audited on his behalf.

Opinion

We have audited:

- The financial statements of the Ministry that comprise the statement of financial position, statement of commitments, and statement of contingent liabilities and contingent assets as at 30 June 2026, 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 that include accounting policies and other explanatory information on pages 88 to 112
- The Ministry's performance report, which includes the end-of-year performance information for appropriations, for the year ended 30 June 2026 on pages 44 to 74
- The statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2026 on pages 117 to 119
- The schedules of non-departmental activities managed by the Ministry on behalf of the Crown, that comprises the schedules of assets, liabilities, commitments, contingent assets, and contingent liabilities as at 30 June 2026, the schedules of expenses for the year ended 30 June 2026, and the notes to the schedules that include accounting policies and other explanatory information on pages 113 to 116
- The statement of trust monies for the year ended 30 June 2026 on page 94.

In our opinion:

- The financial statements of the Ministry present fairly, in all material respects, its financial position as at 30 June 2026 and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Standards.

- The performance report for the year ended 30 June 2026 is appropriate and meaningful and prepared in accordance with the Ministry's measurement bases or evaluation methods and Public Benefit Entity Standards, and presents fairly, in all material respects:
    - what has been achieved with the appropriation; and
    - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred.
- The statements of expenses and capital expenditure have been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
- The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown have been prepared, in all material respects, in accordance with the Treasury Instructions.
- The statement of trust monies for the year ended 30 June 2026 has been prepared, in all material respects, in accordance with the Treasury Instructions.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor for the information to be audited* 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 Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Ministry for preparing financial statements and end-of-year performance information for appropriations that are fairly presented and comply with Public Benefit Entity Standards and legislative requirements.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of end of year performance information for an appropriation that is appropriate and meaningful; and

- the preparation of end-of-year performance information for an appropriation in accordance with the Ministry's measurement bases or evaluation methods and Public Benefit Entity Standards and legislative requirements.

The Chief Executive is responsible on behalf of the Ministry for preparing Statements of expenses and capital expenditure, schedules of non-departmental activities managed by the Ministry on behalf of the Crown, and statement of trust monies in accordance with the Public Finance Act 1989 and Treasury Instructions.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Ministry for assessing the Ministry's ability to continue as a going concern. The Chief Executive 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 Ministry, or there is no realistic alternative but to do so.

The Chief Executive's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

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

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

For the budget information reported in the information we audit, our procedures are limited to checking that the information agrees to the Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026. For performance information for appropriations, we agree any changes from the performance measures and standards in the Estimates to the Supplementary Estimates. For the forecast financial information for the year ending 30 June 2027, our procedures are limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2027.

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 information we audited, 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 Ministry's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.

- In respect of the end-of-year performance information for appropriations, we:

    - obtain an understanding of the process applied by the Ministry to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods and evaluate whether these present an appropriate and meaningful assessment of the Ministry's service performance.

    - evaluate whether the end-of-year performance information for appropriations is prepared in accordance with the Ministry's measurement bases or evaluation methods, in accordance with Public Benefit Entity Standards.

- We evaluate whether the statements of expenses and capital expenditure, schedules of non-departmental activities, and statement of trust monies have been prepared in accordance with legislative requirements.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive 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 Chief Executive is responsible for the other information. The other information comprises all of the information included in the annual report other than the information we audited and our auditor's report thereon.

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

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited 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 Ministry in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

The Auditor-General, as an Officer of Parliament, is constitutionally and operationally independent of the Government and of public entities such as the Ministry. Prior to commencing his role as Auditor-General on 3 July 2025 the Auditor-General, Grant Taylor, was chair of the Risk and Assurance Committee of the Ministry. Therefore, the Deputy Auditor-General deals with all matters relating to the Ministry.

For the year ended 30 June 2026 and subsequently, a member of the Ministry's Risk and Assurance Committee is also a member of the Auditor-General's External Advisory Group. There are appropriate safeguards to reduce any threat to auditor independence, as a member of the Auditor-General's External Advisory Group (when acting in this capacity) has no involvement in, or influence over, the audit of the Ministry. The Auditor-General's External Advisory Group does not assume any of the Audit Office's management functions.

Other than in our capacity as auditor, and the matters described above, we have no relationship with, or interests, in the Ministry.



Chrissie Murray
The Audit Office
On behalf of the Auditor-General
Wellington, New Zealand
30 September 2026

Appendix 1: 2025/26 Safety of Children in Care report

Foreword

This report reflects the ongoing efforts of Oranga Tamariki to keep children in care safe and free from harm. We acknowledge the children and young people whose voices continue to guide and inform this work. We also recognise the work of individual practitioners to support children to voice concerns and who work alongside them to address the impacts of harm when it occurs.

This is our eighth annual report about the safety of children in care. While this year's report shows a small reduction in both the number of children and young people harmed and the number of findings of harm for children, our aspiration and focus continue to be on a long-term, significant and sustained decline in the experiences of harm for all children in care.

The data in this report shows that, when we remove children from harmful situations and bring them into care, in most cases we keep them safe. However, we know that some children and young people continue to experience harm. This harm may come from other children, family members or other adults, including those with responsibility for their care. Any harm experienced by a child or young person in care is unacceptable. It is therefore essential that we continue to understand children's experiences so we can respond effectively to their needs, strengthen their safety and wellbeing, and identify opportunities to prevent harm in the future.

Since we began more detailed monitoring and reporting on the safety of children in care, our social work practice and responses when the risk of further harm has been identified have become, for the most part, more consistent. Ensuring all allegations of harm are made visible is a critical step in strengthening accountability and improving outcomes.

We are mindful of the need to take account of the children and families who are affected by the information contained in this report. It's critical it is treated carefully and respectfully within the public arena and that we take every opportunity to improve understanding in this area. Only with such understanding can we encourage individuals to share their experiences in often incredibly challenging circumstances. With their perspective, we can strengthen our efforts to prevent harm from occurring, and continue to work towards oranga for children, young people, their families and communities.

Executive Summary

Most children and young people in care experienced safe care, but some are at greater risk of further harm

Safety of children in care monitoring for 2025/26 shows that most children experienced safe care. The number of children and young people with a finding of harm this year was slightly lower than 2024/25, although overall rates of harm have remained broadly consistent over the past three years. While the reduction this year is an encouraging result, changes in rates of harm in any single year should be interpreted with caution. A range of factors can influence the extent to which harm is identified, reported, assessed and recorded, and we must be mindful of this complexity as we seek to understand patterns of harm over time.

This year's monitoring highlights key insights about children and young people's experiences of harm, the nature of that harm, who is causing the harm experienced by children, and how those experiences differ across care arrangements.

Children's experience of harm

While most children in care experienced safe care in 2025/26, approximately 9% were found to have experienced harm. The number of children with a finding of harm showed a small decrease this year. Children aged 5 years and under experienced low rates of harm, and there was a significant decrease this year in the number of harm findings for children aged 10 to 13 years.

However, as we have seen consistently over time, young people aged 14 years and over continue to be overrepresented among those who experience harm. Children and young people with a disability also make up a substantial proportion of those experiencing harm. Understanding and responding to the needs of these children remains critical to improving their safety outcomes, particularly in care settings where children or young people may have higher or more complex support needs.

Type of harm and who is causing harm

Over the past eight years of monitoring safety of children in care, physical and emotional abuse remain the most common types of harm experienced by children. Information on individuals alleged to have caused harm to children in care shows that other children and young people cause most physical harm. Physical harm caused by young people often occurs in group care settings and at times can cause significant injury to the victim. Less than half of all harm findings were caused by people responsible for providing the children's care, including their caregivers, parents providing care, and staff. This year, the number of children and young people found to have been harmed by staff decreased.

Harm across care arrangements

Family and non-family placements continue to have the lowest rates of harm, while caring for the majority of children in care. While the rate of harm in return/remain home placements decreased this year, children and young people in these placements continued to experience higher rates of harm than those in family and non-family placements.

The number of children and young people harmed in residential placements remained relatively consistent this year. Young people living in secure residences, particularly Youth Justice residences, continued to experience higher rates of harm than those in other placement types. Young people in residential care were also more likely than those in other care settings to experience more than one incident of harm, in particular physical harm caused by another young person in their placement. Sustained efforts are ongoing to strengthen safety in these environments for both young people and staff, particularly in the context of the complex needs and offending behaviours of many of the young people in residential care.

Acknowledgement

We would like to acknowledge the children and young people whose voices remain strong in this space, reminding us of the importance of honest and sometimes challenging conversations to ensure the best outcomes for them. Their courage continues to guide our work. In sharing their experiences, we aim to reflect what is known while upholding their right to privacy and dignity. This work is undertaken with deep awareness of the findings from the Royal Commission of Inquiry into Abuse in Care, which has further highlighted the need for transparency, accountability, and a commitment to meaningful change to ensure the safety of children in care.

Ensuring the safety and wellbeing of children in care

This report presents a summary of monitoring findings on children and young people in care who experienced harm during the 2025/26 year[48]. It examines patterns of harm, who is causing harm, and differences across care arrangements.

The information presented in this report is based on findings of abuse or neglect recorded by Oranga Tamariki social workers following social work assessments of allegations of harm made in relation to children and young people in care. It relies on harm being identified, reported, assessed, and recorded. For this reason, the insights and analysis in this report reflect the extent of recorded findings of abuse or neglect only and may not capture all instances of harm experienced by children in care during the reporting period.

[48] Safety of Children in Care annual reporting covers the period 1 April – 31 March. This year's report includes findings of harm made between 1 April 2025 and 31 March 2026.

Regulation 69 of the Oranga Tamariki (National Care Standards and Related Matters) Regulations 2018 (the Care Standards) requires that Oranga Tamariki respond promptly and consistently to any allegation of abuse or neglect involving a child in care. Allegations can be raised by anyone, including the child themselves, and are recorded by Oranga Tamariki as a Report of Concern[49] to ensure a consistent social work response.

Social workers assess each case, engage with the child and others involved to understand the allegation, mitigate ongoing risks, and provide appropriate support. Where necessary, children are moved to alternative care arrangements. The social worker determines whether harm has occurred and records this harm finding, along with information on who was alleged to have caused the harm.

The Oranga Tamariki case management system, CYRAS, allows for four different types of harm to be recorded by the social worker: physical abuse, emotional abuse, sexual abuse and neglect. Definitions of each harm type are described on page133.

Outcomes for the person alleged to have caused harm vary depending on the situation. Actions may range from criminal proceedings to reassessment of a caregiver's suitability to continue providing care. Support for children is tailored to their needs and can include therapeutic support, stabilising care arrangements, and assistance for caregivers to meet the child's ongoing wellbeing needs.

There are 12 practice requirements used to measure performance against Regulation 69 of the Care Standards. These are reported to Aroturuki Tamariki–Independent Children's Monitor annually. The measures tell us that social workers consistently respond to allegations of harm by understanding the event and ensuring safety, and that in most cases children are spoken with and their carer is engaged with to help understand the child's needs. However, in the context of increased demand pressures on Oranga Tamariki services over the past two years, decreased timeliness in social workers completing some assessments in response to Reports of Concern (see Annual Report page 15) has also impacted on responding to Reports of Concern for children in care. Alongside decreased assessment timeliness, we also need to strengthen practice in informing relevant parties, including children, of the outcome of social work assessments relating to allegations of harm in care.

Section one – Understanding children's experiences of harm

Rates of harm have remained broadly stable over the past three years

The proportion of children and young people experiencing harm has remained largely consistent, highlighting the importance of continued monitoring and sustained efforts to improve safety outcomes

Table 1: Total children with a finding of harm, and rate of harm, by year 2021/22-2025/26

Year	2021/22	2022/23	2023/24	2024/25	2025/26	2024/25 vs 2025/26
Children with a finding of harm	459	497	507	530	480	↓ -9%
Rate of harm	7%	8%	9%	10%	9%	↓ -1%

Note: Rate of harm represents the proportion of children in care with a finding of harm (number of children with a finding of harm divided by the total population of children in care over the reporting period).

[49] More information about Reports of Concern is at www.orangatamariki.govt.nz/about-us/our-work/how-we-keep-children-safe/report-of-concern/

There was a small decrease in the number of children and young people in care with a finding of harm this year

- Increases in findings of harm were anticipated following the introduction of safety in care monitoring. This was driven by more consistent identification and reporting of harm, improved recording practices, and legislative changes that expanded the care population. Evidence from safety in care monitoring suggests these factors contributed to the higher numbers of harm identified and recorded in recent years.
- In 2025/26, the rate of children in care with a finding of harm decreased slightly to 9% although rates have remained broadly stable over the past three years. The decrease this year was driven by a reduction in the number of children with a finding of harm, from 530 to 480, and a small increase in the overall care population. Reports of Concern for a further 39 children and young people[50] identified through an additional assurance process this year are not included in the reported 480 above, as at the time of reporting further assessment was underway to determine whether a finding of harm should be made. The outcome of these assessments will be included in next year's report.

Some children and young people experienced more than one incident of harm

- Of the 480 children and young people with a finding of harm during the 2025/26 year, most experienced a single incident of harm.[51] However, one in five (20%) experienced more than one incident of harm. This proportion has remained relatively stable over the years of safety of children in care monitoring.
- Those who experienced more than one incident of harm were more likely to be aged 14 years and over, living in a residence, and have a diagnosed disability. Harm was most commonly physical in nature and was typically caused by another young person within the placement. This reflects the complexity of residential care settings, where young people have often been placed in Oranga Tamariki custody as a result of their offending behaviours, have higher support needs and are cared for in a shared living environment, increasing the potential for incidents between young people in the placement.

Table 2: Children with a finding of harm by age group – 2025/26

Age (yrs)	Children harmed	% of total children harmed	Rate of harm 2025/26	Rate of harm trend (2021/22 – 2025/26)	Change in rate of harm (2024/25 vs 2025/26)
0-1	10	2%	3%		0%
2-5	34	7%	4%		↓ -2%
6-9	69	14%	7%		0%
10-13	122	25%	10%		↓ -3%
14+	248	52%	11%		↓ -1%

Note: Rate of harm represents the proportion of children and young people in care with a finding of harm within each age category (number of children with a finding of harm divided by the total population of children in care over the reporting period in the respective age category). The sum of children across age categories may differ from the total number of unique children with a finding of harm, as a child may be counted in more than one age category during the reporting period if they had more than one finding of harm.

[50] Reports of Concern were identified for 49 children as requiring social work assessment, but 10 of these children were already included in the safety of children in care reporting.
[51] A single incident of harm may still result in more than one abuse finding, for example if the incident involved multiple alleged perpetrators or multiple types of harm. Please see page 133 for further detail.

- Young people aged 14 years and over made up 248 of the 480 children harmed (52%). Most of those who experienced harm in this age group were placed in a residence or group home, and the harm was most often physical and caused by another young person in the placement.
- The likelihood of harm increases with age – children and young people aged 10 years and over accounted for 77% of children harmed in 2025/26 but comprised only 61% of all children in care. Older children and young people in care can experience higher rates of reported harm due to a range of factors including: increased independence; greater exposure to a wider range of environments and relationships; the cumulative impacts of historical trauma and complex care needs; a greater likelihood of peer-related incidents; and a greater ability to recognise and report concerns.
- The number of children in care under 2 years old who experience harm remains very low.
- This year there was a notable reduction in harm for children in care aged 10 to 13, with the rate of harm decreasing from 13% in 2024/25 to 10% in 2025/26.

The gender profile of children and young people harmed is broadly consistent with the overall care population

Table 3: Children with a finding of harm by gender – 2025/26

Gender	Children harmed	% of children harmed	Rate of harm TY2026	Rate of harm trend (2022 – 2026)	Change in rate of harm (2025 vs 2026)
Female	211	44%	9%		0%
Male	264	55%	8%		↓ -2%

Note: Data for another gender category is suppressed for confidentiality (counts <6). Rate of harm represents the proportion of children and young people in care with a finding of harm within each gender category (number of children with a finding of harm divided by the total population of children in care over the reporting period in the respective gender category).

- Males accounted for 55% of the children and young people harmed, reflecting their larger share of the care population. However, females experienced a slightly higher rate of harm. Young males represent the significant majority of the Youth Justice residence population; when residences are excluded from the analysis, females account for 54% of the children harmed in other placement types.
- Children and young people who identified as another gender (rather than male or female) represented a very small proportion of the care population. While the number of children harmed is suppressed because it was fewer than six, there has been a small increase in the number of children who identify as another gender with a finding of harm this year.

While rates of harm for Māori children and young people in care have decreased, Māori children remain overrepresented among those who experienced harm

Table 4: Children harmed by ethnicity – 2026

Ethnicity[52]	Children harmed	% of total children harmed	Rate of harm TY2026	Rate of harm trend (2022 - 2026)	Change in rate of harm (2025 vs 2026)
Māori	298	62%	9%		↓ -1%
Māori Pacific	64	13%	11%		0%
Pacific	17	4%	6%		0%
NZ European & Other	101	21%	7%		↓ -2%

Note: Rate of harm represents the proportion of children and young people in care with a finding of harm within each ethnicity category (number of children with a finding of harm divided by the total population of children in care over the reporting period in the respective ethnicity category).

- Māori children and young people were overrepresented in the harm findings in 2025/26, accounting for 62% of those who experienced harm compared with 58% of all children in care. In contrast, New Zealand European children and those of other ethnicities were underrepresented, comprising 21% of children harmed and 26% of the care population.[52]
- Overall harm rates for tamariki Māori, and New Zealand European children/those of other ethnicities have decreased in 2025/26.

Children and young people with disabilities continue to make up a substantial proportion of those who experience harm

Information on disability[53] is captured through our safety of children in care analysis only when there is evidence that a child has a diagnosed disability. However, some children may have disability-related needs that have not been formally diagnosed or recorded. Consequently, the number of children identified as having a disability is likely to be understated.

- The number of children in care with a disability who had a finding of harm decreased by 9%, from 245 in 2024/25 to 222 in 2025/26. However, the proportion of all children harmed with a diagnosed disability remained consistent at 46%.
- The most common disabilities among children who experienced harm were attention-deficit/hyperactivity disorder (ADHD), fetal alcohol spectrum disorder (FASD), intellectual disability, and post-traumatic stress disorder (PTSD). Many children who experienced harm had more than one diagnosed disability.

[52] Ethnicity data is reported using primary ethnicity, where children identifying with multiple ethnicities are counted once in a single group, and does not reflect total ethnicity.
[53] Disabled people are people who have long-term physical, cognitive, intellectual, neurological, or sensory impairments including neurodiverse conditions such as Fetal Alcohol Spectrum Disorder (FASD), Autism Spectrum Disorder (ASD), and Attention Deficit Hyperactivity Disorder (ADHD), which in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others. Please note, impairments need to be formally diagnosed to be included in this data.

Section two

Understanding the harm experienced and who is causing harm to children

Drawing on findings of harm, this section provides an overview of the types of harm experienced by children and the people alleged to have caused the harm.

The total number of findings of harm is higher than the number of individual children harmed because a child may have more than one finding of harm identified for them through a social work assessment. A child may have more than one finding of harm when:

- they experience more than one separate incident of harm
- more than one person is found responsible for the harm; and/or
- a single incident involves more than one type of harm.

As a result, the number of findings reflects all harm findings that have been identified for each child, rather than the number of individual children harmed.

Harm findings are grouped into four categories:[54]

- **Physical abuse:** Injury or serious risk of injury to a child caused by a deliberate act or resulting unintentionally from a deliberate act.
- **Sexual abuse:** Any sexual activity, exploitation, exposure, or grooming involving a child.
- **Neglect:** Failure to meet a child's physical, emotional, supervisory, medical, or educational needs.
- **Emotional abuse:** Behaviour that harms a child's emotional wellbeing, mental health, or development, including exposure to family violence.

The total number of findings of harm have decreased by 8%

In 2025/26 there were 480 children in care with a finding of harm, and a total of 822 findings of harm recorded for these children. This represents an 8% decrease in the total number of findings compared with the previous year.[55] Across all children in care:

- 5.3% of children experienced physical abuse
- 3.4% experienced emotional abuse
- 1.2% experienced sexual abuse
- 0.9% experienced neglect.

[54] See practice.orangatamariki.govt.nz/practice-framework/practice-standards/ensure-safety-and-wellbeing/definitions-of-abuse-neglect-and-harm for full definitions of abuse.

[55] As previously noted, following an additional assurance process reports of concern for a further 49 children in care were identified as requiring social work assessment – these were yet to be completed at the time of our review, and any additional findings of harm identified through this process will be included in next year's reporting.

Physical abuse remains the most common type of harm

Table 5: Number of children with a finding of harm and total number of findings by type – 2025/26

Type of harm	Children harmed	Harm findings	% of harm findings	Harm finding trend (2022 - 2026)	% change in harm findings (2025 vs 2026)
Emotional	187	243	30%		↓-12%
Physical	294	434	53%		↓ -3%
Sexual	68	79	10%		↓-25%
Neglect	51	66	8%		↓ -3%

Note: Total number of harm findings is higher than the number of distinct children with a finding of harm because one child may be associated with multiple findings. The sum of children across harm types may also differ from the total number of unique children with a finding of harm, as a child may be counted in more than one harm type category.

Physical abuse accounted for 53% of all recorded findings

- The number of children with a finding of physical abuse decreased from 318 to 294 this year.
- Physical abuse was most commonly experienced by males aged 14 years and over, typically within a residence placement or in a group home setting, and was most often caused by another child or young person in the care placement.
- One in five children who experienced physical abuse were in family placements, most commonly aged 6-13 years, where the person responsible was their family caregiver.

Emotional abuse remained the second most common type of harm

- There was a small decrease in the number of children and young people with a finding of emotional abuse this year, from 194 to 187.
- Family caregivers accounted for the highest number of emotional abuse findings, followed by the parents of children in care.
- Emotional abuse was more likely to occur inside the care placement itself. Common themes included children being exposed to violence between adults, yelling and verbal abuse, and inappropriate disciplinary practices.

Sexual abuse recorded the largest decrease

- There was a decrease in the number of children and young people with a finding of sexual abuse this year, from 84 to 68.
- Sexual harm was most commonly experienced by females aged 14 years and over and typically occurred outside of their placement, perpetrated by non-related adults who were not responsible for their care. After non-related adults, other children in the care placement accounted for the second highest number of sexual abuse findings.
- Although the number of sexual abuse findings decreased this year, monitoring continued to identify serious sexual assaults perpetrated by non-related adults in the community, predominantly against female young people. These incidents were often targeted, with perpetrators exploiting young people's vulnerabilities. Some young people experienced repeated incidents of harm.

Neglect remained the least common type of harm

- 51 children and young people had a finding of neglect in 2025/26, consistent with 2024/25.
- Neglect was most likely to be experienced by children in return/remain-home placements, with parents as caregivers responsible for almost half of all neglect findings.
- Common themes included children living in unhygienic homes, inadequate supervision, lack of food, and lack of or delays in seeking medical attention. These issues were often associated with the person responsible for providing care being impaired by alcohol or other substances.
- These findings suggest that some families may continue to face challenges accessing the social and economic supports needed to meet the needs of their children.

More than half of the harm was caused by people who were not providing day-to-day care of the child or young person

Not all harm experienced by children in care is caused by their caregiver or care provider.

- In 2025/26 approximately 57% of harm findings were caused by another child or young person, a parent or whānau member not responsible at the time for providing the child's care, or another adult with no caregiving responsibility for the child. Of the harm attributed to this group, 65% occurred within the child's placement.
- 43% of harm findings involved a caregiver, parent providing care, or staff member, an increase from 39% in 2024/25. Family caregivers were responsible for most of this increase, accounting for 18% of all harm findings compared with 13% in 2024/25. Of the harm attributed to this group, almost all occurred within the child's placement (99%).

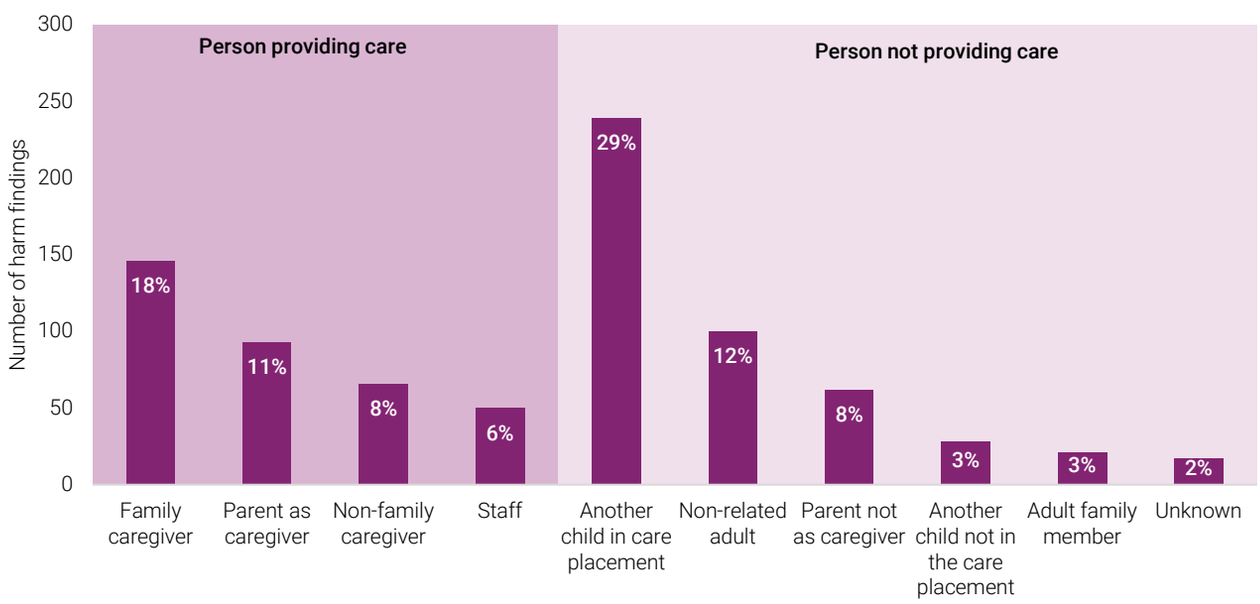


Figure 1: Proportion of harm findings broken down by the person alleged to have caused the harm 2025/26

- Children in care were most likely to be harmed by another child or young person in their care placement. Other children in the placement were responsible for 29% of all findings of harm, compared to 24% in 2024/25. Other children in the placement were responsible for approximately half of all findings of physical harm. 95% of harm findings caused by another child in the care placement were in residence or group home placements (a subsection of the non-family placement type).

- **Family caregivers were the second largest group responsible for harm.** They accounted for 18% of all harm findings, an increase from 13% in 2024/25. Although the number of individual children and young people harmed by a family caregiver also increased, this increase was smaller than the increase in the number of findings of harm indicating that when children were harmed by their family caregiver, they were more likely to experience repeated harm or multiple findings of harm in a single incident. The majority of harm findings involving family caregivers related to physical and/or emotional harm.
- **Non-related adults were responsible for 12% of all harm findings**, a decrease from 15% in 2024/25. Non-related adults were the third largest group responsible for harm but were responsible for the highest proportion of sexual harm, accounting for 51% of all sexual abuse findings. They were also responsible for the third highest number of physical abuse findings.
- **Harm by staff decreased during 2025/26**. Staff[56] (including Oranga Tamariki and care partner staff) were responsible for 6% of all harm findings for children and young people, consistent with 2024/25. However, the number of children and young people harmed by staff decreased from 51 in 2024/25 to 34 in 2025/26, and staff-related harm findings decreased from 58 to 50. The smaller reduction in findings than in children harmed indicates that, on average, there were more staff-related harm findings per child in 2025/26. Harm caused by staff was most likely to be physical and/or emotional abuse. 62% of the harm findings caused by staff occurred in group home placements.

Most harm findings were made in relation to recent incidents; however, an increasing proportion related to harm that had occurred at least 12 months earlier

Most harm reported during this period related to incidents that occurred within the preceding 12 months. While some disclosures concerned more historic harm, most harm findings were made by social workers within three months of the alleged incident occurring.

However, the proportion of harm findings made 12 months or more after the alleged incident increased from 5% in 2024/25 to 10% in 2025/26. This suggests a longer timeframe between the incident of abuse and a finding of harm being made for a growing number of cases. This increase is largely driven by an increase in the time taken to complete assessments and identify findings of harm, rather than by an increase in children and young people disclosing historic incidents. This trend has occurred alongside increasing demand for Oranga Tamariki services and higher volumes of Reports of Concern over the past two years, factors which can influence the duration of the assessment process.

Section three

Understanding harm and safety across the range of care arrangements

This section explores patterns of harm across different care arrangements. By examining where harm occurred, we can better understand the risks and challenges associated with different care settings and identify opportunities to improve safety for children in care.

When children enter care there are a range of care placements available to them. Some children can be supported to remain in or return to the care of their parents, or are placed in the care of their wider family. When family care is not possible there are a range of non-family placement options or, for a small number of children and young people, they will be placed within a Care and Protection or Youth Justice residence.

[56] Staff describes a person employed directly by Oranga Tamariki or through contractual arrangements with non-government organisations and iwi providers to provide care.

All placement types

Children and young people in non-family and family placements continue to experience lower rates of harm than those in return/remain home and residence placements

Table 6: Total children in placement, total children with a finding of harm and rate of harm, by placement type 2025/26

Placement type	Rate of Harm	Children in placement | Children with a finding of harm
Return / remain home	9%	1014 | 92
Family	6%	2341 | 130
Non-family	5%	3456 | 162
Residential	22%	519 | 116

Note: Rate of harm represents the proportion of children and young people in care with a finding of harm within each placement type (number of children with a finding of harm divided by the total population of children in care over the reporting period in the respective placement type). The sum of children across placement types may differ from the total number of unique children with a finding of harm, as a child may have a finding of harm in more than one placement type during the reporting period.

- The number of children and young people with findings of harm decreased across return/remain home, non-family and family placements in 2025/26.
- The number of children and young people harmed and the rate of harm in residential placements remained relatively consistent this year. Young people living in residential placements continued to experience higher rates of harm than those in other placement types.
- Although non-family placements recorded the highest number of children and young people harmed, they had the lowest overall rate of harm (5%), which has remained consistent over the past five years. This reflects the comparatively large number of children living in non-family placements and that most children experience safe care environments.
- The largest reduction in both the number of children and young people harmed and the rate of harm occurred in return/remain home placements. The number of children harmed decreased from 134 in 2024/25 to 92 in 2025/26, while the rate harmed fell from 13% to 9%.

Whilst the majority of harm occurred within the care placement, around one in five findings of harm occurred while the child or young person was in the community

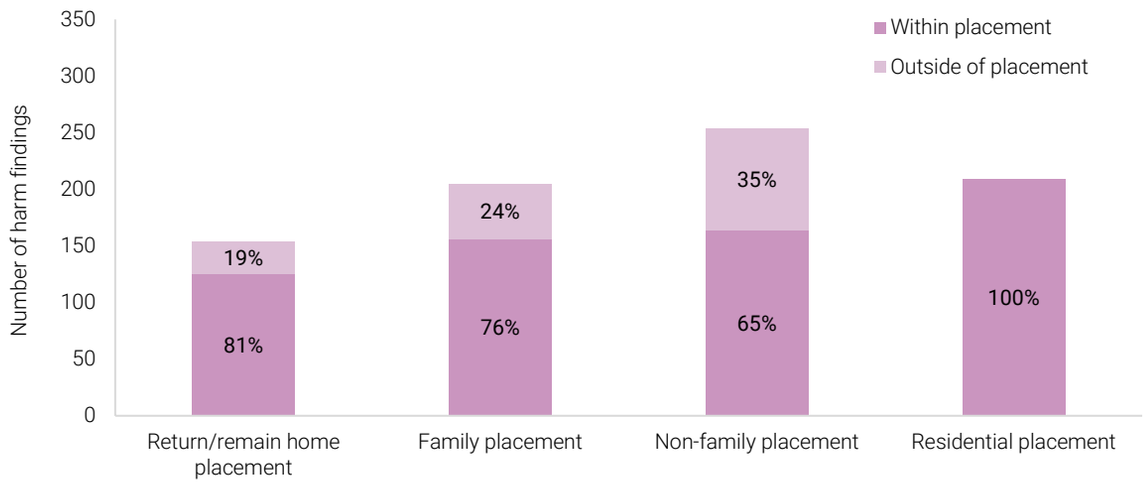


Figure 2: Proportion of findings by harm by placement type, and whether harm occurred within or outside the care placement – 2025/26

The placement type does not necessarily reference where the harm took place or the person who caused it, but refers to where the child was living when harm occurred.

- 80% of all harm occurred within the placement the child was living, highlighting the importance of strengthening safety within care environments.
- All findings of harm for children and young people in residence placements occurred within the placement itself. This reflects the secure and contained nature of the residence setting.
- After residential placements, return/remain home placements recorded the highest proportion of harm occurring within the placement (81%).
- Non-family placements recorded the highest proportion of harm occurring while children were spending time outside of their placement (35%).

Return/remain home placements

This year the rate of harm in return/remain home placements decreased

Table 7: Total children in placement, total children with a finding of harm and rate of harm in return/remain home placements – 2025/26

Placement type	Rate of Harm	Children in placement | Children harmed
Return/remain home	9%	1014 | 92

Note: Rate of harm represents the proportion of children and young people in a return/remain home placement over the reporting period with a finding of harm.

Children in a return/remain home placement are in the legal custody of the Chief Executive but return to, or remain in, the care of their immediate family (usually parents). These placements support family reunification while maintaining statutory oversight.

While a safe return home is generally the preferred outcome for children and young people, these placements can present unique challenges. Children may have complex histories and additional needs, while parents are often continuing to address the circumstances that led to the child's entry into care and may require ongoing support. Careful assessment, planning, and monitoring are therefore critical to ensuring children remain safe and well supported.

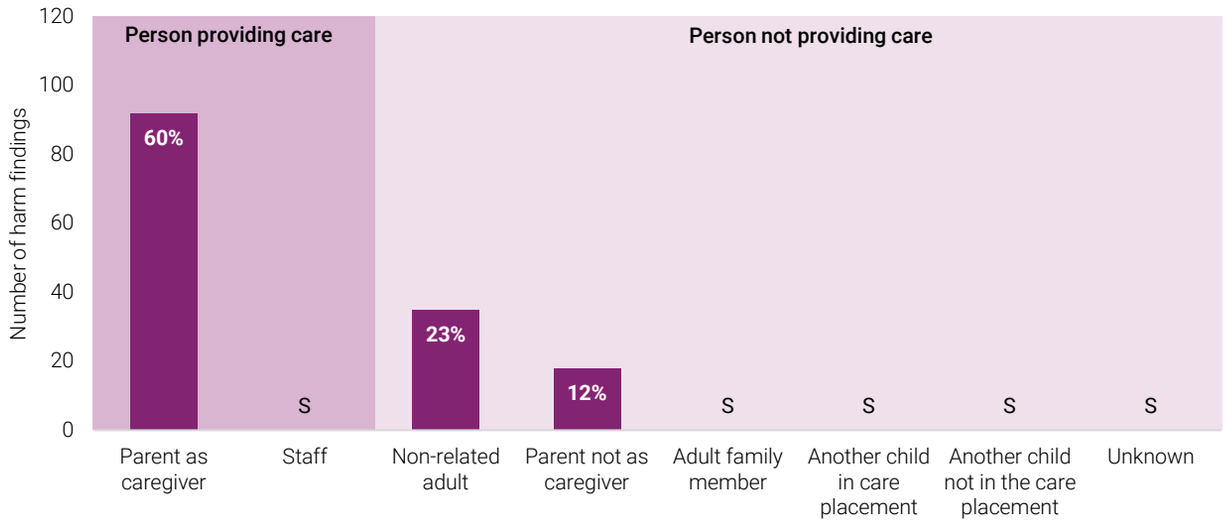


Figure 3: Proportion of harm findings for children in return/remain home placements, by person alleged to have caused the harm – 2025/26

Notes: Counts <6 have been suppressed (S) for confidentiality.

Return/remain home placements – key insights

- The number of children harmed in return/remain home placements decreased by 31% this year, from 134 in 2024/25 to 92 in 2025/26.
- The rate of harm in these placements also decreased, from 13% to 9%. However, children in return/remain home placements continue to experience higher rates of harm than those in family and non-family placements.
- 92 children experienced 154 findings of harm. Emotional harm remained the most common finding (44%), followed by physical harm (30%), neglect (19%), and sexual harm (8%). Most harm occurred within the placement setting (81%).
- Older children were more likely to experience harm in a return/remain home placement, with children and young people aged 10 and over accounting for 63% of those harmed.
- 29% of the children and young people who experienced harm in a return/remain home placement had a diagnosed disability.
- Although the number of children under 2 years old harmed in return/remain home placements was small, these children accounted for half of all children under 2 years of age who were harmed in care. Most harm experienced by this age group was emotional abuse resulting from exposure to family violence.
- Parents as caregivers were identified as the person responsible for 60% of harm findings, followed by a non-related adult (23%).
- Neglect findings often reflected substance abuse of parents that was impacting their ability to provide appropriate levels of care. Most sexual harm was experienced by older female young people, occurred outside of the placement and was caused by a non-related adult that was often known to the young person through a friend or family member.

Family placements

Harm rates in family placements have remained consistent over the past 5 years

Table 8: Total children in placement, total children with a finding of harm and rate of harm in family placements – 2025/26

Placement type	Rate of Harm	Children in placement | Children harmed
Family	6%	2341 | 130

Note: Rate of harm represents the proportion of children and young people in a family placement over the reporting period with a finding of harm.

Family placement describes an out of home placement where a child who has been brought into the custody of Oranga Tamariki is supported to live with a member of their family or whānau as their caregiver. These caregivers should be assessed and approved to provide care for the child, and are entitled to receive support in line with the Care Standards obligations.

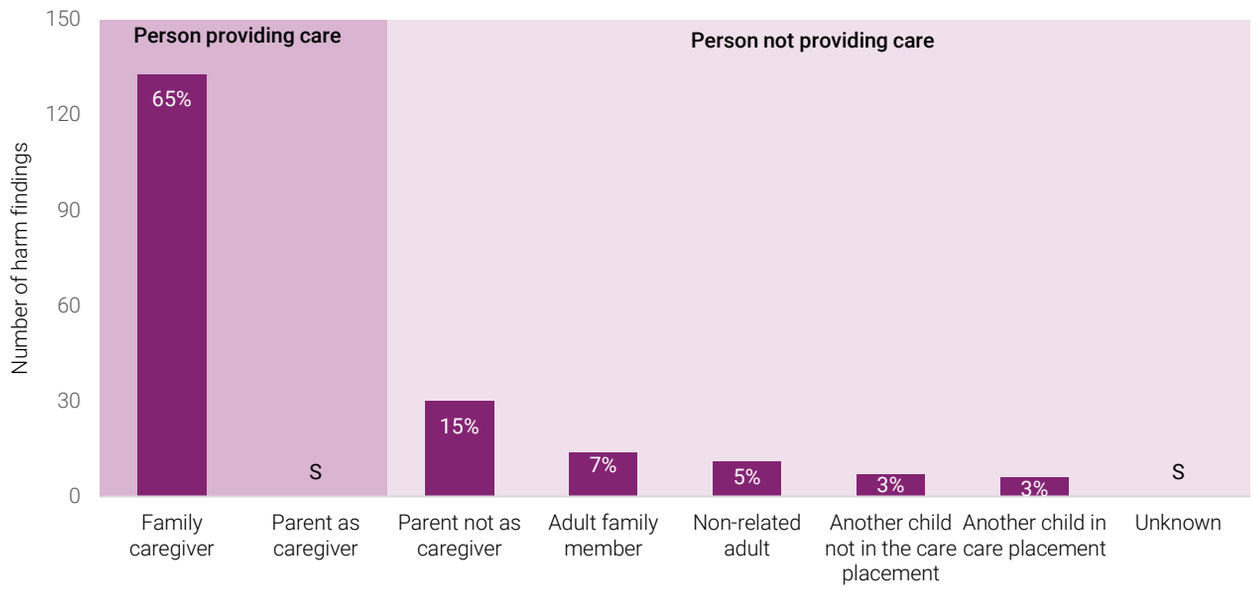


Figure 4: Proportion of harm findings for children in family placements, by person alleged to have caused the harm – 2025/26

Notes: Counts <6 have been suppressed (*S*) for confidentiality.

Family placements – key insights

- The number of children and young people with a finding of harm in a family placement decreased by 7% this year, from 140 in 2024/25 to 130 in 2025/26.
- The rate of children harmed in family placements remained stable at 6%, unchanged from 2024/25 and broadly consistent since 2021/22.
- 130 children experienced 205 findings of harm in a family placement in 2025/26. Emotional abuse remained the most common finding in this placement type (44%), followed by physical abuse (40%), sexual abuse (9%), and neglect (8%).
- Children placed with family experienced the lowest levels of repeated harm, with 12% experiencing more than one harm incident.
- Children aged 10-13 years were most likely to experience harm in a family placement accounting for 32% of children harmed, followed by children aged 6-9 years (28%).
- Although the number of children under 2 years old harmed in family placements was small, it increased in 2025/26. Most harm experienced by this age group was emotional and related to exposure to family harm or parental substance abuse.
- The proportion of children and young people that experienced harm in a family placement who had a diagnosed disability was the lowest of any placement type at 28%.
- Family caregivers were identified as the person responsible for the most harm, accounting for 65% of all harm findings in family placements. Parents (who were not their child's caregiver at the time) were the second most frequently identified group, accounting for 15% of harm findings, followed by an adult family member (7%). These findings highlight the importance of robust caregiver assessments, alongside ongoing support and access to resources for family and caregivers. They also highlight the importance of utilising hui ā-whānau[57] to engage in safety planning with families, and of providing appropriate levels of support for family caregivers to manage safe whānau contact for children. Many family caregivers are themselves managing the impacts of trauma and adversity while caring for children with complex needs. Ensuring caregivers needs are well understood and supported is critical to strengthening oranga and in turn placement safety.

[57] Family meeting guided by Māori custom (tikanga) to help keep children safe and supported, for more information see https://www.orangatamariki.govt.nz/support-for-families/how-we-support-whanau/hui-a-whanau/

- Most harm in family placements occurred within the placement setting (76%).
- The majority of emotional abuse findings and physical abuse findings for children in family placements were caused by family caregivers. Most sexual harm experienced by children in this placement was perpetrated by a non-related adult, followed by an adult family member.

While the overall number of children harmed in family placements decreased in 2025/26 and the rate of harm remained stable, the findings reinforce the importance of providing family caregivers with appropriate assessment, preparation, and ongoing support. Many family caregivers are caring for children with complex needs while managing challenges of their own and strengthening support for caregivers remains a key factor in promoting safe and stable care.

Non-family placements

Non-family placements continue to have the lowest rate of harm despite caring for the largest number of children and young people

Table 9: Total children in placement, total children with a finding of harm and rate of harm in non-family placements – 2025/26

Placement type	Rate of Harm	Children in placement | Children harmed
Non-family	5%	3456 | 162

Note: Rate of harm represents the proportion of children and young people in a non-family placement over the reporting period with a finding of harm.

Non-family placement describes an out-of-home placement where a child has been brought into the custody of Oranga Tamariki and supported to live in one of a number of care arrangements. Children may be cared for by non-family caregivers, in group homes, through community or iwi organisations Oranga Tamariki partners with to provide care, or in independent living arrangements where age appropriate. Family members may also be assessed and approved to provide care via a care partner.

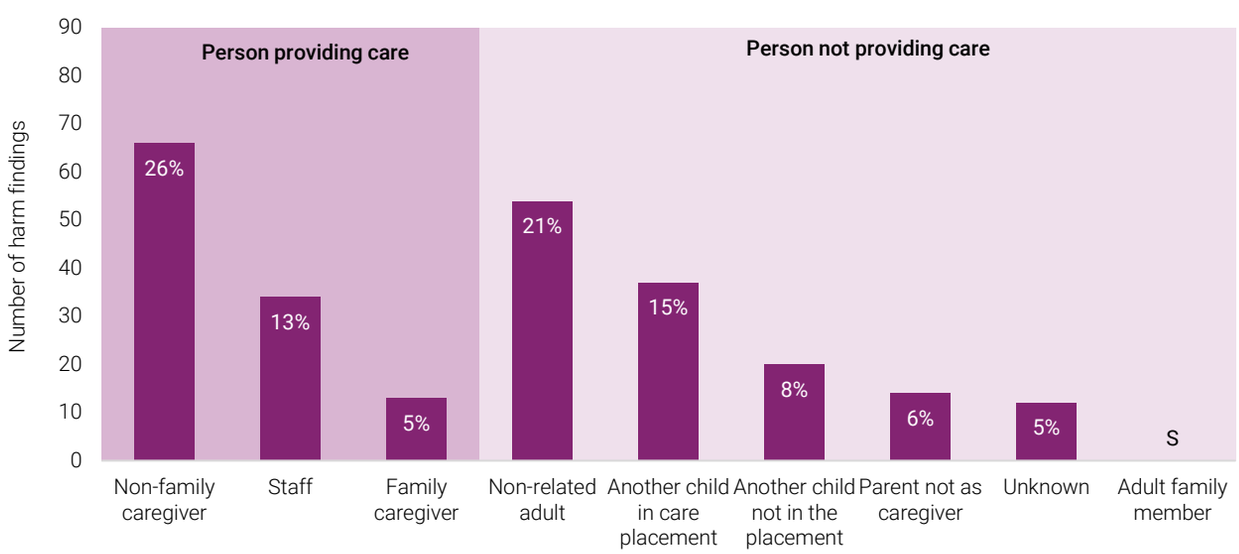


Figure 5: Proportion of harm findings for children in non-family placements, by person alleged to have caused the harm – 2025/26

Notes: Counts <6 have been suppressed (*S*) for confidentiality.

Family placements – key insights

- The number of children and young people harmed in non-family placements decreased by 9% this year, from 178 in 2024/25 to 162 in 2025/26.
- While non-family placements had the highest number of children and young people who experienced harm, they continued to have the lowest rate of harm of any placement type at 5%.
- 162 children experienced 254 findings of harm in a non-family placement. Physical abuse remained the most common type of harm in non-family placements (43%), followed by emotional abuse (31%), sexual abuse (18%), and neglect (8%).
- Older children were more likely to experience harm in non-family placements, with young people aged 14 years and over accounting for 53% of children harmed and those aged 10 to 13 years accounting for 30%.
- The number of children under 2 years old who experienced harm in non-family placements remained very low, continuing a pattern observed over the past 5 years.
- The proportion of children and young people that experienced harm in a non-family placement who had a diagnosed disability was 59%, higher than return/remain home and family placement types. Many of these children and young people were placed in a group home, a subset of non-family placements.
- Non-family caregivers were those most likely to cause the harm in this placement type, responsible for 26% of harm findings, followed by a non-related adult (21%) and another child in the care placement (15%).
- Most harm findings occurred within the placement setting (65%). However, patterns differed by age, with children aged 14 years and over experiencing a greater proportion of harm outside of the placement.
- Most of the physical abuse experienced by children in non-family placements was perpetrated by another child or young person in the placement, while most emotional abuse was perpetrated by the non-family caregiver.
- Sexual abuse findings decreased by 23% compared with 2024/25, following an increase in findings last year. Sexual abuse was more prevalent in non-family placements than in any other placement type. Most sexual abuse findings involved female young people aged 14 years and over, occurred outside the placement setting, and were caused by a non-related adult.

Almost half of the children and young people with a finding of harm in a non-family placement were living in a group home

Within the range of non-family placement types, a significant proportion of harm was experienced by children and young people living in group homes. A variety of group homes are operated by a broad range of providers, including community, non-government and iwi organisations, under contract to Oranga Tamariki. Oranga Tamariki also operates group homes, where care is provided either by caregivers or Oranga Tamariki staff.

Group homes care for children and young people who have often experienced significant trauma and adversity and who present with complex behavioural, emotional, or disability-related needs who have not been able to live in more individualised care settings. Bringing together multiple young people with high and often competing needs creates a uniquely challenging care environment, requiring caregivers and staff to carefully manage both individual needs and group dynamics.

Group homes – key insights

- 46% of children harmed in non-family placements were living in a group home.
- Overall, the number of children harmed in group homes decreased from 93 in 2024/25 to 75 in 2025/26, and total findings reduced from 143 to 129.
- Children and young people who experienced harm in a group home placement were more likely to have a diagnosed disability (76%) than those in any other placement category.
- Most harm was experienced by older children, was physical, and was caused by another child or young person. Non-related adults and staff also contributed to a significant amount of harm in this placement type.
- Fewer children and young people had a finding of harm caused by a staff member in group home care this year, although the total number of findings remained stable.

- Overall, the group home care setting saw fewer children harmed and fewer findings of harm in 2025/26. Reductions in harm caused by other children and young people contributed most to this improvement.

Residential care

Young people in residential care continued to experience the highest rates of harm; the significant majority was caused by other young people in the placement, and harm found to have been caused by staff decreased this year

Table 10: Total children in placement, total children with a finding of harm and rate of harm in residence placements – 2025/26

Placement type	Rate of Harm	Children in placement | Children harmed
Residential	22%	519 | 116

Note: Rate of harm represents the proportion of children and young people in a residence placement over the reporting period with a finding of harm.

A residence is a secure living environment that provides for the "care and control" of children and is established under section 364 of the Oranga Tamariki Act 1989. Admission to the Youth Justice residences for young people aged between 14-17 years mostly comes through the Courts, while admission to Care and Protection residences is via a referral process for children who have an existing custody status with the Chief Executive of Oranga Tamariki.

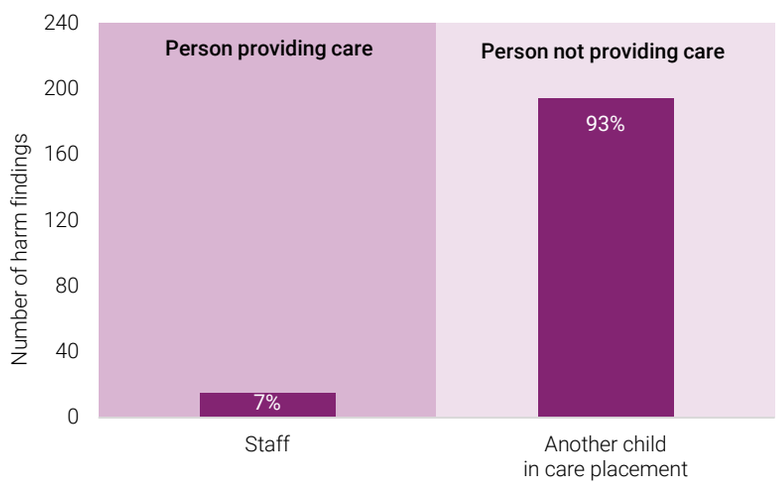


Figure 6: Proportion of harm findings for children and young people in residence placements, by person alleged to have caused the harm – 2025/26

Residence placements – key insights

- The number of children and young people harmed in residential placements remained consistent this year (116 compared with 115 in 2024/25). The total number of findings of harm for these young people increased from 195 to 209.
- Although comparatively few young people live in residential placements, they continue to experience the highest rates of harm when compared with other placement types. In 2025/26, 22% of young people in residential care experienced harm, a similar rate of harm to that identified in 2024/25.
- 116 children experienced 209 findings of harm. Physical abuse remained the most common type of harm in residential placements (95%), followed by emotional abuse (3%), sexual abuse (1%), and neglect (0.5%).
- Young people harmed in residential placements were predominantly male (90%), aged 14 years and over (93%), and most were living in Youth Justice residences. Due to the secure nature of these settings, all harm occurred within the placement.

- 65% of the children and young people who experienced harm in a residential placement had a diagnosed disability.
- Other young people remained the primary source of harm to young people in residences, accounting for 93% of harm findings – an increase from 83% in 2024/25. This reflects fewer young people being harmed by staff (12 in 2025/26 compared with 21 in 2024/25), and more being harmed by another young person in placement (111 compared with 97). Staff were responsible for 8 findings of physical abuse and 6 findings of emotional abuse in relation to 12 young people in residence placements.
- Physical abuse in the residence placement covers a range of situations and injuries. 'Peer to peer' fights that may occur between young people in residences do not meet the definition of physical abuse and are excluded from this data. Direct assaults by one (or more) young people to another are reviewed and included in the data when it is confirmed that physical abuse has occurred.
- Young people in residences were more likely to experience repeated harm, with 30% of those who experienced harm in a residence experiencing more than one incident. Harm was most often the result of targeted and serious assaults by other young people in the residence, frequently involving multiple perpetrators. Assaults commonly included repeated punches to the head and face, kicks, and stomping, often resulting in injuries that required medical treatment or hospital care and at times required police and ambulance attendance.
- Young people in residences often have complex needs and creating and maintaining safety for these young people can be particularly challenging. Young people in Youth Justice residences have been remanded or sentenced by the Court, which can limit placement options and reduce the ability to move young people to alternative settings when safety concerns arise.

Using insights to reduce harm to children in care

We remain committed to the ongoing monitoring and reporting on the experiences of children in care, and taking an evidence-based approach to improving safety and responding to emerging risks.

Actions to improve the safety of children in care

Oranga Tamariki has a number of work programmes underway to respond to recommendations from the Royal Commission of Inquiry into Abuse in Care, and findings from ongoing safety of children in care monitoring.

Integrated Safe Care Response Programme

This year Oranga Tamariki commenced the Integrated Safe Care Response Programme, which is progressing 9 workstreams in 5 key areas focused on strengthening safety across the care continuum for children, caregivers, and staff.

1. Quality Care Support and Escalation Responses – strengthening risk visibility, response pathways, and oversight arrangements to identify and respond to concerns earlier. This includes testing enhanced support for children transitioning to, or remaining with, families and whānau, and improving approaches to risk identification and escalation.

2. Strengthening the Caregiver Pathway – redesigning caregiver assessment, training, support, and payment processes, alongside initiatives to improve the availability and effectiveness of respite (manaaki) care. These changes aim to strengthen placement stability, reduce the potential for caregiver burnout, and improve caregiver retention.

3. Quality Practice – developing and embedding Standard Operating Procedures, practice guidance, and assurance frameworks for residences and group homes to support consistent, lawful, rights-based, and high-quality care.

4. Enhanced Tamariki Oversight and Response – improving placement visibility through better data, consistent incident reporting, and strengthened accountability mechanisms to support safer placement decisions and earlier identification of risks. This includes refinement of an emergency placement tool for national implementation.

5. Capability Development – strengthening workforce capability through learning and development initiatives that support trauma-informed, culturally responsive, and consistent practice across care settings.

Strengthening practice for children with a disability

Actions underway to strengthen safety and support for children with disabilities include:

- Improving identification and data collection through a Disability Data Framework to better understand the needs of children with diagnosed, suspected, or emerging disabilities.
- Strengthening support for caregivers and staff through disability-specific resources, assistance, and capability-building initiatives.
- Expanding specialised services and care options, including intensive clinical support for children and young people with complex needs.
- Strengthening cross-agency responses and transition planning.

Residential and group care

- Work to strengthen safety in residences and group homes has focused on improving practice consistency, workforce capability, infrastructure and oversight. This includes implementing standard operating procedures and practice guidance, improving visibility of where children and young people are placed and who is caring for them, expanding learning and development and qualification opportunities for caregivers and staff, and continuing to strengthen the operating model for group homes.

Working with care partners

- During the year, work has been focused on strengthening quality assurance and approval processes for care services delivered by partner organisations. New assessment, risk, and improvement frameworks have been developed to support more consistent oversight of safeguarding, care planning, caregiver suitability, cultural responsiveness, and children's participation. These initiatives aim to improve accountability, support continuous improvement, and strengthen the quality and safety of care provided to children and young people.

Enhancing our practice system

- Alongside the dedicated work programmes noted above, significant efforts have continued throughout the year to embed a new system of practice in Oranga Tamariki. This has included the final stages of implementing a new practice approach, tools and models that shift how social workers and others engage with and work alongside children and their families (refer page 15), and work to upgrade frontline technology systems to better support practice. Further information can be found in the Whakapakari Kaimahi section of the Annual Report (from page 19).



ORANGA TAMARIKI
Ministry for Children

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Te Kāwanatanga o Aotearoa