

OCNZ

**OSTEOPATHIC COUNCIL
NEW ZEALAND**

**KAUNIHERA HAUMANU
TUHIWI O AOTEAROA**

Annual Report 2024

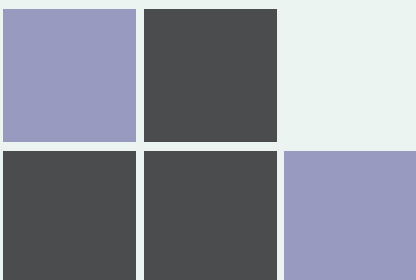
for the year ended 31 March



*Waiho i te toipoto,
kaua i te toiroa*

*Let us keep close together,
not wide apart*

This whakataukī reflects the idea that keeping connected and maintaining our relationships and dialogue helps us keep moving forward together.



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Governance

The Osteopathic Council is responsible for the registration, competence, and fitness to practise of osteopaths in Aotearoa New Zealand.

The Council acknowledges Te Tiriti o Waitangi and recognises it has a responsibility to give effect to, and realise the promise of te Tiriti.

The Council is an appointed body corporate in accordance with the Health Practitioners Competence Assurance Act 2003 (the Act).



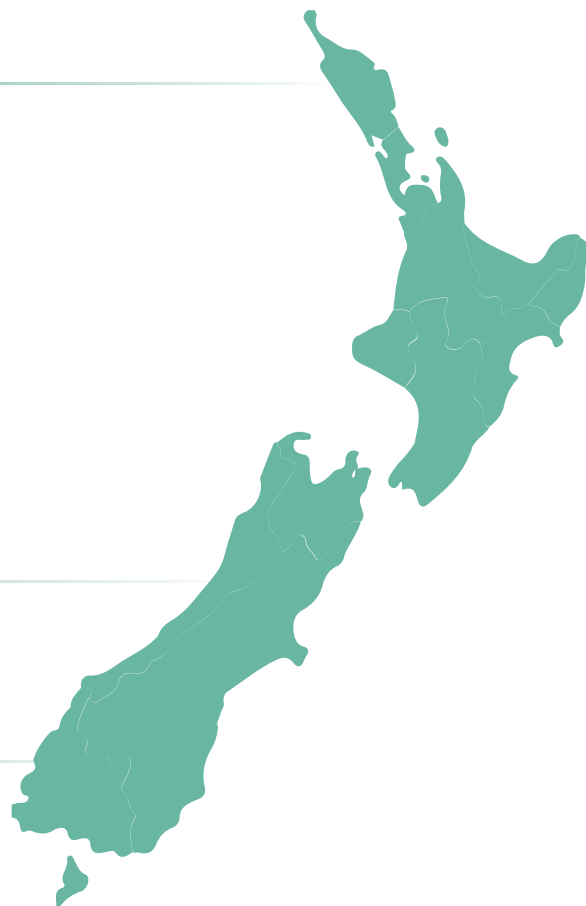
Key data

630
registered
osteopaths

Added in 2024

35
NZ-graduated osteopaths

22 (16+6 TTMRs)
Internationally qualified osteopaths



Specialist scopes

5
Pain
management

1
Educators

39
Western
medical
acupuncture

Complaints



7
notifications

2
professional misconduct cases

Chair's report

Tēnā koutou katoa,

Following several years of turbulence and rapid adaptation to new norms, this last year has provided some much needed stability and the chance to solidify our current position. We are moving forward with learnings from our new experiences, appreciation for new opportunities, and a renewed focus on strategic priorities.



The appointment of new members to the Council has continued to progress well and we now have a full complement of eight members following the appointment of practitioner member Jane Burns. Jane and the three members who were appointed at the end of last year; Sue Kedgley, Kesava Kovanur Sampath, and Rebecca Mowat have done a great job in finding their feet quickly, stepping into leadership roles, and contributing to the efficient running and ongoing progress of the Council's work. A wide range of useful skills has been brought to the table with a good mix of governance and financial skills from our lay members and a range of osteopathic and allied health knowledge and skills from our practitioner members. Although it has been difficult to recruit more members to the Council to represent tangata whenua,

the ethnic make-up of the Council is somewhat similar to that of the osteopathic profession as it stands today.

We have continued to work hard on fulfilling our obligations and responsibilities to Māori under Te Tiriti o Waitangi and one of our major achievements for the year was the successful recruitment and establishment of Te Mana Tautoko, our Māori advisory group. The group is led by lay member and current chair, Te Miri Rangi (Ngāti Tūwharetoa, Te Arawa). Te Miri Rangi has a wealth of experience in critical te Tiriti analysis and establishing and guiding collaborative work groups of tangata whenua and tangata tiriti in governmental and private sector work spaces. He has been instrumental in shaping the terms of reference for Te Mana Tautoko and the process we have followed to

establish it. The first three practitioner members of the group are Demelza Scott-Weekly (Kāti Māmoe, Kāi Tahu), Craig O'Connor (Ngāti Porou, Rongowhakaata, Ngāti Konohi), and Siné Wood (Ngāpuhi). We look forward to working with the group and its further development in the next year.

Given that all but one of our members of the current Council are in their first term, considerable effort has been put into ensuring the current members have the skills and expertise required to continue the Council's work efficiently and effectively. This has included individual and group courses and workshops on not-for-profit finance, strategic planning and governance, Te Tiriti o Waitangi, the Health Practitioners Competence Assurance Act, and governance and regulation in the healthcare space.

As part of this process, we completed a full analysis and review of the 2020-2023 strategic plan and transitioned to and developed the 2024-2026 strategic priorities for the Council. These consist of four major focus areas:

- Empowering osteopaths to provide safe care
- Fostering a mature working relationship with the osteopathic profession
- Engaging with the public to inform and support healthcare decisions
- Upholding and implementing te Tiriti throughout our work.

Project work is continuing on the development of a Western Medical Acupuncture competency framework for osteopaths, along with an extensive review of the Competent Authority Pathway Programme (CAPP) by which overseas registrants with recognised qualifications can demonstrate their competence to practise in New Zealand.

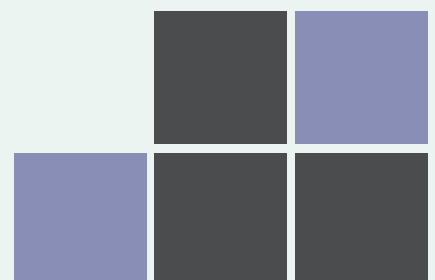
We have re-established more regular contact and cooperation with our colleagues at the Osteopathic Board of Australia and the General Osteopathic Council (UK), which had fallen away somewhat during the pandemic. We are looking

forward to working more collaboratively with these groups, particularly with respect to the CAPP program. We have continued to work on our collaborative relationships with our New Zealand colleagues at Osteopaths NZ, Ara Institute, Unitec, the Nursing Council of NZ, the Physiotherapy Board of NZ, the NZ Chiropractic Board, and the Ministry of Health.

As I reflect on a year of solidification and preparation for moving forward, I feel confident that we are in a position to do this well and go a long way towards fulfilling our new strategic priorities.



**Nā manaakitanga,
Matiu Taingahue**



Board members

Members are appointed to the Council by the Minister of Health for an initial term of three years and can be reappointed for subsequent three-year terms. After three, three-year terms a member must step down. The following were Board members as at 31 March 2024:

Name	Profession	Region	Date of original appointment	Term	Term ends
Matiu Taingahue	Osteopath, Chair	Auckland	February 2022	1	February 2025
Lara Sanders	Osteopath, Deputy Chair	Wellington	July 2015	3	November 2024
Laurence Fauatea	Layperson	Wellington	February 2022	1	February 2025
Gracela Gregorio	Osteopath	Auckland	February 2022	1	February 2025
Sue Kedgley	Layperson	Wellington	November 2022	1	November 2025
Rebecca Mowat	Osteopath	Auckland	November 2022	1	November 2025
Kesava Kovanur Sampath	Osteopath	Dunedin	November 2022	1	November 2025
Jane Burns	Osteopath	Carterton	August 2023	1	August 2026

Secretariat

Registrar	Tim Friedlander
Deputy Registrar	Clare Prendergast
Coordinator	Shona Jefferies

Board meetings

- 17 April 2023
- 12 June 2023
- 14 August 2023
- 02 October 2023
- 20 November 2023
- 12 February, 2024

Extra-ordinary meetings

18 January 2024 & 15 March 2024

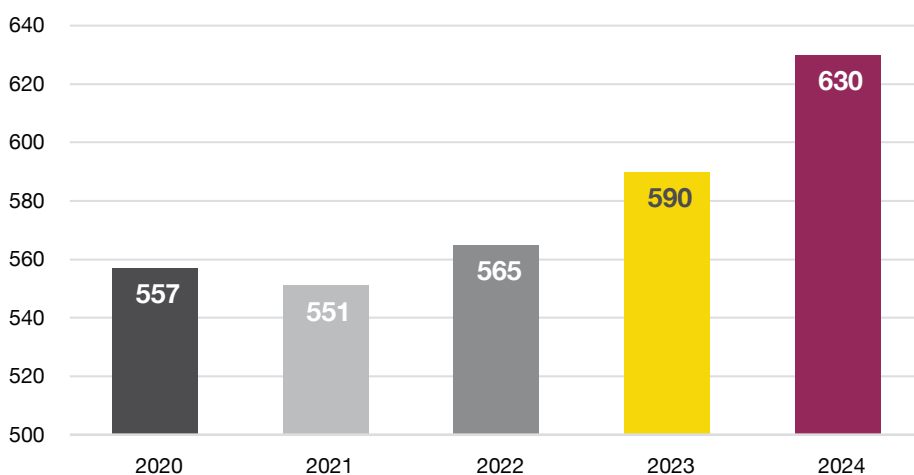
Managing the register of osteopaths

The Council registers osteopaths who meet the required standards, maintains the New Zealand register of osteopaths, and issues annual practising certificates (APCs). Every osteopath working in New Zealand must be registered and hold a current APC. This informs the public that the osteopath is competent and fit to practise.

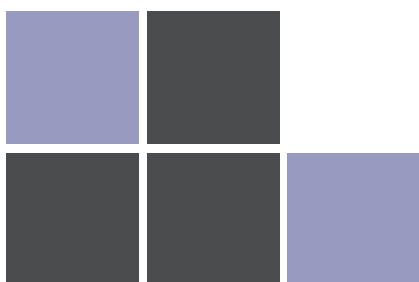
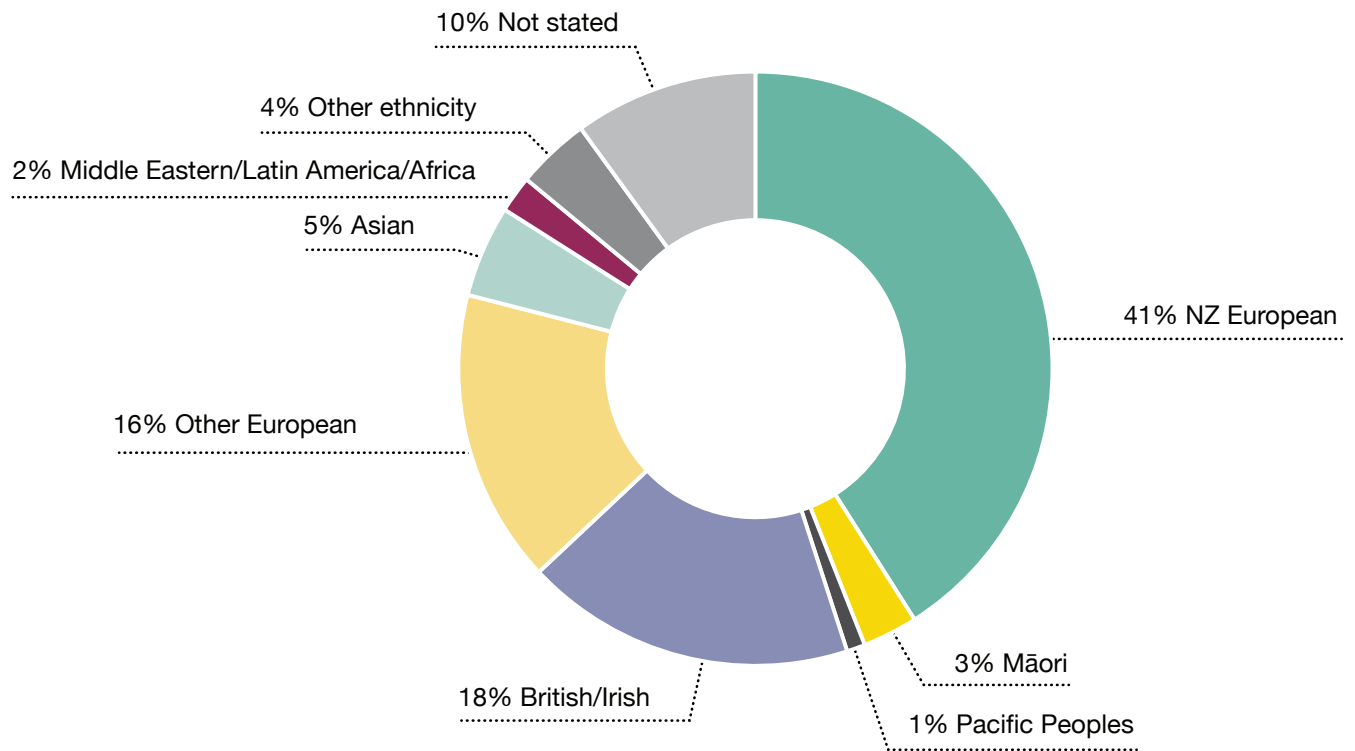
The number of registered osteopaths with current practising certificates has remained relatively steady over the last few years. This year has seen an increase in the proportion of locally trained osteopaths joining the register, with a relatively stable number of additions to the register from osteopaths trained overseas.

Māori and Pacific osteopaths are under-represented in the New Zealand workforce, and increasing representation of these groups within the workforce is an area of focus for the profession. This may, however, be ameliorated by the increasing number of locally trained osteopaths joining the profession.

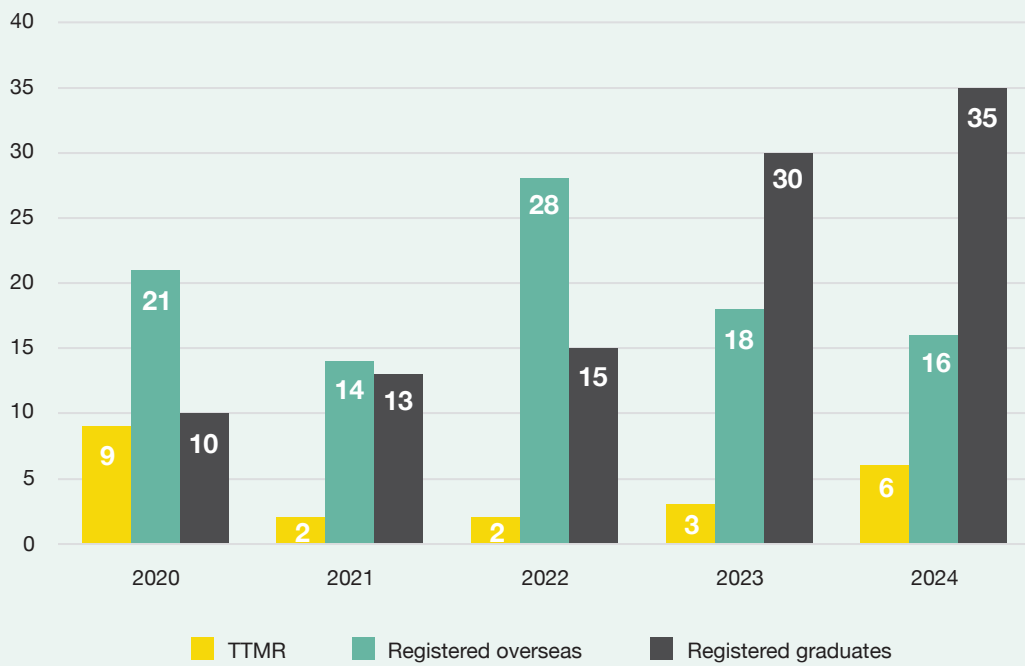
Osteopaths with APCs



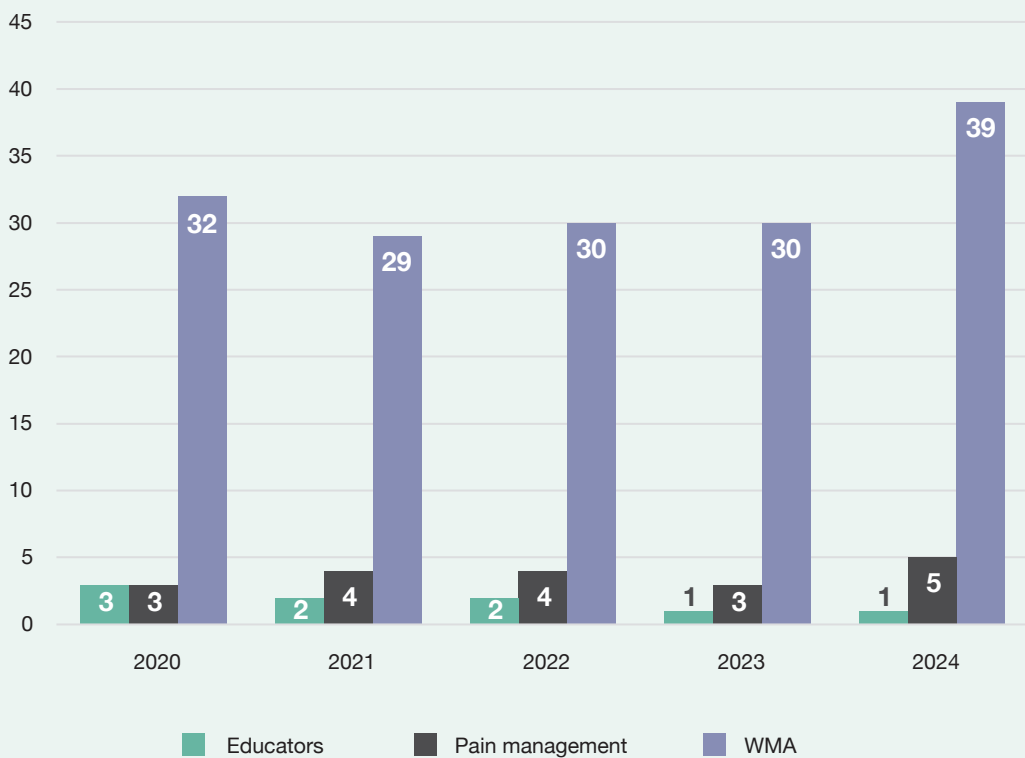
Ethnicity of osteopaths



Additions to the register



Specialist scopes (APC)



Achievements

This last year has provided an opportunity for the Osteopathic Council to reflect on the work it has completed or which is under way, and to look forward to the next phase after navigating the challenges of the COVID-19 pandemic. The relatively recent appointment of a number of new Council members has contributed to this renewed focus, supported by the experience of those with more extensive regulatory experience.

This past year has seen a conclusion of the OCNZ Strategic Plan 2020 – 2023, (see strategic goals below) along with the development of a new strategic plan for the 2024 – 2026 period.

- Goal 1:** *To develop and embed a robust recertification scheme for the profession, resulting in engagement, innovation and autonomy, and driving towards quality improvement in the profession.*
- Goal 2:** *To develop and maintain effective engagement with the public, Māori, and other stakeholders to foster greater awareness and understanding of the roles and responsibilities of the Council.*
- Goal 3:** *To ensure that the Council is responsive to Māori and provides culturally safe guidance to the profession by setting appropriate standards.*
- Goal 4:** *To develop a regular review process of Council activity to ensure and enhance effective governance.*
- Goal 5:** *To enhance engagement of the profession with the Council through development and implementation of a digital communications strategy.*

The Council was focused on completing a number of strategic initiatives to ensure that osteopaths were fit to practise in an ever-evolving profession and to support Council members in their first term to progress the development of their work.

1. Core standards and competence process development

[Strategic goals 1]

1.1 Western Medical Acupuncture (WMA) competency framework

To enable osteopaths to provide needling techniques as part of their osteopathic practice, the Osteopathic Council established an extended scope of practice in Western Medical Acupuncture and other related needling techniques.

The extended scope requires a prescribed qualification and registration in that scope with expectations of ongoing professional development by WMA practitioners. To support this scope, the Council has commissioned research into a competency framework for the osteopathic Western Medical Acupuncture Scope of Practice.

This aims to develop a set of competence standards which, if met, would provide assurance that osteopaths would be able to safely provide western medical acupuncture services in practice. The development of this competency framework will help the Council ensure that the requirements for registration in the extended scope are appropriately targeted and proportional to any risk inherent in this practice.

1.2 *Competent Authority Pathway Programme (CAPP) review*

The Competent Authority Pathway Programme (CAPP) is a programme by which overseas registrants with recognised qualifications can demonstrate their competence to practise in New Zealand, and that serves to support osteopaths with transitioning to independent practice in the New Zealand context.

The CAPP (and associated guide) was last reviewed in 2017 and, during the reporting year, the Council undertook a review of the programme to ensure that it remains suitable for the modern regulatory environment. This review provided an opportunity to ensure that the programme requirements were targeted and efficient while meeting the goal of assuring the Council that registrants meet the expected standard for safe, independent osteopathic practice in New Zealand.

The review has proposed a number of changes which will go out for consultation in 2024-2025.

1.3 *Continuing Competence Programme*

In 2021, the Council brought into effect a Continuing Competence Programme (CCP) for osteopaths, focused on a reflective process where a practitioner is expected to ensure professional development activities are planned and assessed for their impact on practice improvement.

Feedback suggests that many practitioners, while new to these formal reflective processes, are beginning to engage in purposeful professional development and are becoming more aware of learning opportunities in practice.

The Council believes this will foster engagement, autonomy, and innovation by osteopaths.

2. **Te Tiriti o Waitangi work**

[Strategic goals 2 & 3]

2.1 *Māori advisory group Te Mana Tautoko*

After a substantial investment of time to develop an appropriate way forward, the Osteopathic Council has realised one of its key long-term goals of establishing a Māori advisory group, Te Mana Tautoko.

By having a dual focus of providing independent advice to the Council and developing the strategic experience of Māori osteopaths, Te Mana Tautoko seeks to both promote equitable health outcomes for tangata whenua and enhance the voice of Māori within osteopathy.

The initial work of Te Mana Tautoko has been in establishing their own processes and defining their relationship with the Council which looks forward to maintaining this valuable partnership going forward.

The Council's relationship with Te Mana Tautoko may be in its early stages, but we anticipate that working together will provide significant benefits to the engagement with Māori going forward.

2.2 *Te Tiriti o Waitangi subcommittee*

The set up of Te Mana Tautoko builds on other work that has been undertaken by the Council including its establishment of a Te Tiriti o Waitangi committee in 2022 to focus on te Tiriti responsibilities.

2.3 *Revised Code of Conduct*

The Council recently released a revised version of its Code of Conduct. Initially released in 2020, it was recognised that the code would benefit from greater reference to expectations around engaging with te Tiriti for both the Council and the profession.

After further development work, the Council consulted on the revised code, which included an expectation that the Council and the profession would demonstrate this commitment to Te Tiriti o Waitangi in their professional work.

2.4 Osteopathic Practice Competencies

The Council has recently released updated Osteopathic Practice Competencies. As in the Code of Conduct, these revised competencies include specific standards around culturally safe practice and the Tiriti partnership responsibilities.

3. Governance and support

[Strategic goal 4]

3.1 Council member support

The Osteopathic Council has focused on supporting the work and development of its new Board (Council) members.

The Council is primarily made up of members in their first term. This follows a number of appointments to the Council in 2022 and one new member, Jane Burns (practitioner), who was appointed in August 2023. To support the work and development of Council members, there have been training opportunities provided on the Health Practitioners Competence Assurance Act, governance for regulatory authorities and regulation in the healthcare space, and not-for-profit finance.

This development was informed by the Council's self-evaluation process, initiated this past year. Through regular review, Council members can remain fully informed about their skills and performance.

3.2 Osteopathic preceptor training

The Osteopathic Council has also continued its training for osteopathic preceptors. The preceptors are primarily involved in working with new registrants who, having arrived from overseas, enter into the Osteopathic Council Competent Authority Pathway Programme (CAPP).

This year saw the Council continuing its regular in-person training visits, and this provided an excellent opportunity for preceptors to focus on standardising the preceptee experience and contributing to the future direction of the CAPP programme.

3.3 Competent authority pathway programme support

As well as providing further education and support directly to our preceptors, the Council also completed work on a renewed administrative support platform for those involved in the programme. This included a review of preceptee on-boarding, document management, and the system for tracking the preceptee journey through the programme.

4. Education

[Strategic goals 1,3,5]

4.1 Unitec final graduates

This past 12 months has seen the majority of the final cohort of graduates from the Unitec Institute of Technology join the Council's register after completing the thesis component of their Master of Osteopathy qualification.

The osteopathic training programme at Unitec was closed in 2022, following a five-year 'teach-out' process.

4.2 Ara | Te Pūkenga

With the closure of the Unitec osteopathic training programme, Ara | Te Pūkenga has become the sole provider of pre-registration osteopathic training in the country. Its first cohort of osteopathic students graduated in 2021.

While the Ara programme accreditation was renewed in 2022, the Osteopathic Council continues to work with and monitor the Ara programme to ensure graduates are capable and safe osteopathic practitioners.

5. Engagement advances profession

[Strategic goals 2 and 5]

The Council implemented an engagement strategy with a focus on promoting awareness of both the Council's role, and the status of osteopathy as a regulated profession. This strategy has seen some positive buy-in from the profession. By using targeted advertising via online media, there has been relatively high engagement.

The Council is also developing a digital communications strategy with some initial planning and research on how to best engage the profession.

The recent establishment of a communications committee will further this goal, allowing focused work on the Council's digital communications with registrants.

The Council maintains good engagement with direct stakeholders including osteopaths, the osteopathic professional association, other regulatory authorities (both national and international), and with educators.



Fitness to practise 2024

Notifications and complaints

The Council's role is to protect the public by putting in place effective processes to ensure osteopaths are competent and fit to practise osteopathy. Systems for managing complaints about osteopaths and the associated disciplinary sanctions are part of a multi-faceted approach to maintaining professional standards.

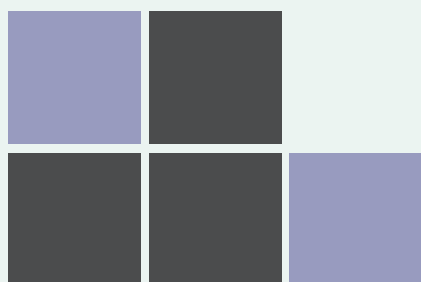
Osteopaths are responsible for assuring the Council they are fit to practise. They must do this annually when applying for a practising certificate. This means declaring that they have maintained the required standard of competence and completed sufficient continuing professional development. They are required to declare if they have a mental or physical condition that may impact on their ability to practise safely, and whether they are the subject of criminal proceedings.

Conduct

Complaints are made to the Council or to the Health and Disability Commissioner (HDC). Where the conduct has affected a health consumer, the Commissioner may investigate the matter or refer it back to the Council to investigate. When the Council receives a complaint about the conduct of an osteopath, it considers whether the matter is within its jurisdiction (that it is a professional issue, not an employment issue or personal matter) and if the complaint is serious enough to warrant further action. The Council then determines if the matter should be referred to a professional conduct committee (PCC), the HDC or whether further information is required that may include a response from the osteopath (initial assessment).

The Council referred two health consumer complaints about osteopaths to the HDC. The HDC referred one complaint back to the Council to consider further action and the Council subsequently referred this case to a professional conduct committee.

The Council received two notifications from the HDC. Both cases remain under investigation by the HDC, but the Council considered whether interim action (suspension of their annual practising certificate or inclusion of conditions in their scope of practice) was required. In one of these cases, the Council was satisfied that there were no immediate public safety issues, however, in the second case, it considered that the inclusion of conditions on the practitioner's scope of practice was necessary to protect public safety.



Court convictions

In this year, the Council has not received any notifications of court convictions related to osteopaths.

Table 1: Sources of notifications and complaints 2023-2024

Source	Number
Health consumer/member of the public	5
Health and Disability Commissioner	2
Health practitioner	0
Ministry of Justice (court convictions)	0
Employer	0
Colleague	0
Self-notification	0
ACC	0
Other	0
Total	7

Table 2: Outcomes of assessment of notifications and complaints 2023-2024

Outcome	Number
No further action	0
No further action following response from practitioner	3
Refer to PCC – conduct	1
Refer to PCC – initial investigation	0
Refer to HDC	1
Refer to health process	0
Refer to competence process	0
Refer to PCC – court conviction	0
Refer for health assessment – conviction	0
Refer to Ministry of Health	0
Other	2
Total	7

Professional conduct committee

There was one case related to professional misconduct referred to a professional conduct committee in the 2023-2024 year. For this case, a determination had not been made as of the end of the reporting period.

Two determinations were also made by a professional conduct committee in the 2023-2024 year for cases referred in the previous year. In both of these cases, the PCC determined no further disciplinary action was to be taken and, in one case, also recommended a letter of counsel be sent to the practitioner.

Health Practitioners Disciplinary Tribunal

There was one case of professional misconduct heard by the tribunal in the 2023-2024 year.

One osteopath has had his registration cancelled following the establishment of charges amounting to professional misconduct – Ost23/578D.

Health

Osteopaths who have a health condition that may mean they are unable to perform the functions required for the practice of osteopathy may be required to have a health assessment and may be referred to a health committee following that assessment.

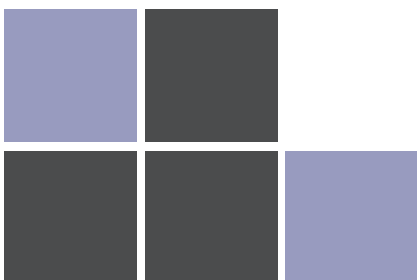
The majority of osteopaths with health conditions manage the conditions themselves with the support of their healthcare providers and/or employers, if necessary. However, the Council should be notified if a health condition affects an osteopath's ability to practise safely. The Council may order that the osteopath's APC is suspended or include conditions in their scope of practice pending a medical assessment.

There were no new health notifications made in this year, however, the Council continues to monitor one osteopath who self-reported for health concerns.

Competence

Where osteopaths are employed, employers may address any competence concerns as part of the employment relationship with performance improvement plans and similar processes. However, where the concerns about an osteopath's competence are more serious or if an osteopath has been unable to sustain any improvement in practice following additional education and support, a notification to the Council may be required.

Three competence notifications were received this year. In two cases, an initial enquiry into the osteopath's practice did not indicate inappropriate care or a failure to meet the required standards of competence, and no further action was required. An initial enquiry into the osteopath's practice in the third case indicated that the osteopath had taken steps to improve their own practice and voluntarily completed an additional education programme at the Council's request.



Looking ahead 2024-2026

Over this past year, the Osteopathic Council developed its strategic plan for the 2024-2026 period. The Council's strategic priorities for this plan are set out below:

We will empower osteopaths to provide safe care

The Osteopathic Council recognises that learning is most effective when it is reflective, responsive, and self-directed. We seek to work in partnership with osteopaths and educators to facilitate their engagement in activities that contribute to meeting the standards of safe and competent osteopathic care.

We will foster a mature working relationship with the osteopathic profession

The Osteopathic Council recognises that effective regulation is facilitated by a strong, constructive relationship with the profession. We will work with the profession to facilitate understanding of our responsibilities and address any barriers to communication.

We will engage with the public to inform and support healthcare decisions

The Osteopathic Council recognises that communication with the public is fundamental to our work. The public requires a clear understanding of osteopathic practice so that they can know what to expect when seeing an osteopath and are able to recognise if care falls below the expected standard. We aim to make sure information about the profession and the Council is accessible and our communication is clear.

We will uphold and implement te Tiriti throughout our work

The Osteopathic Council recognises that we have a responsibility to uphold Te Tiriti o Waitangi and to work towards effectively engaging with iwi Māori to ensure this. We acknowledge the ongoing effects of colonisation that shape the determinants of health, contributing to inequitable health outcomes for Māori as tangata whenua. The Council will encourage osteopaths to take appropriate steps to improve their awareness and ensure Māori receive services appropriate to their needs.



Collaboration

As a small regulatory authority, the Osteopathic Council of New Zealand recognises the significant value that comes from collaboration and consultation with other organisations and key stakeholders.

We would like to specifically acknowledge contributions made by the following:

1. Nursing Council of New Zealand: As an experienced regulator, the Nursing Council of New Zealand has continued to provide full regulatory support to the Osteopathic Council, as part of a service level agreement. The redevelopment and renewal of this agreement demonstrates that this relationship continues to mature.

The Nursing Council has also been gracious in allowing the use of select policies and procedures to help in the development of the Osteopathic Council's own work.

2. Osteopaths New Zealand (ONZ): As the professional body for osteopaths in New Zealand, ONZ plays a large role in supporting the profession, and OCNZ continues to develop its relationship with this association.

While these two organisations have different roles, maintaining regular communication allows a collegial relationship and helps to identify areas of shared focus.

3. Physiotherapy Board of New Zealand | New Zealand Chiropractic Board: We have continued to develop our relationship with the Physiotherapy Board of New Zealand and the New Zealand Chiropractic Board. We are grateful to these Boards for their assistance in the development of Osteopathic Council guidance and policies.

Regular meetings continue between the Chairs and Registrars of the Osteopathic Council, Physiotherapy Board, and Chiropractic Board to collaborate and build on the parallels within their professions.

4. Osteopathy Board of Australia: The Council has continued to hold regular meetings with our corresponding regulatory body in Australia, including an in-person meeting in March 2023.

This has allowed us to reflect on our individual work over the last years, as well as provide a forum for information sharing and discussion of potential opportunities for future collaboration.

5. The General Osteopathic Council (UK): The Council has also renewed its relationship with the General Osteopathic Council (GOsC) in the United Kingdom. A significant proportion of international osteopathic registrants have either trained and/or worked in the United Kingdom, and maintaining strong ties to the UK regulator ensures consistency and collaboration on standards of practice and education, as well as providing opportunities to discuss the easier movement of osteopaths from one jurisdiction to another.

6. Manatū Hauora Ministry of Health: The Council continues to work with the Ministry of Health to respond to the changing demands and environment in the health sector. This includes participation in the regular Allied Health Regulatory Authority Group meetings hosted by the Chief Allied Health Professions Officer.

7. Unitec Institute of Technology | Ara Institute of Canterbury | Te Pūkenga: The Council recognises the efforts of Unitec to support the remaining students through the final requirements of the Master of Osteopathy programme and to ensure a smooth closure of the programme itself.

The Council also recognises the continued efforts of Ara in maintaining high standards of education, despite the changes that have been experienced by the tertiary education system.



Commentary on OCNZ 2023/2024 financial statements

The Osteopathic Council of New Zealand has recognised that they hold sizeable reserves and has taken steps to ensure that any reserves held are of an appropriate nature.

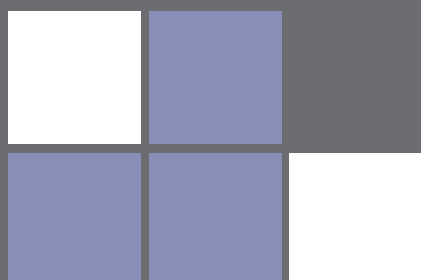
- For the APC round beginning 1st April 2022, the Council approved a 20% decrease in the total APC fee. The Council maintained this general APC fee for both the 2023-2024 and 2024-2025 APC period, while reducing the fee collected as a disciplinary levy from \$5 to zero.
- Utilising the Reserves Policy developed and approved by the Council in 2021, the Council has forecasted a 5-year plan to return reserves to a more appropriate level:
 - An appropriate level for general reserves is calculated to cover costs to cease operations (including six months of commitments), financial resilience, and long-term projects.
 - The forecasted plan is designed to maintain the spend-down of reserves over this time, including avoiding rapid changes in registrant fees.
- Related to this plan, the Council has looked to consider the approval of deficit budgets:
 - Council approved a deficit 2023/2024 budget of \$106,641
 - Council approved a deficit 2024/2025 budget of \$120,701

The 2023-2024 financial year has seen a return to normal activity after the previous impact of the COVID-19 pandemic. While slightly short of the target deficit set in the approved 2023/2024 budget, the financial statement in this report shows a deficit of \$82,995. This result builds on the deficit of \$61,665 realised in the previous financial year and reflects the Council's careful attention to meeting the budgeted financial performance over this year.

Decreased expenditure was primarily related to reduced activity across a small number of budgeted operational projects where work has been reprioritised, as well as reduced spending on fitness to practise-related expenses.

Financial statements

For the year ended 31 March 2024





INDEPENDENT AUDITOR'S REPORT TO THE READERS OF THE OSTEOPATHIC COUNCIL'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Auditor-General is the auditor of the Osteopathic Council of New Zealand ('the Council'). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the performance report of the Council of New Zealand on his behalf.

Opinion

We have audited

- the financial statements of the Council that comprises the entity information and the statement of financial position as at 31 March 2024, the statement of financial performance, statement of movement 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.

In our opinion,

- the financial statements of the Board:
 - present fairly, in all material respects:
 - its financial position as at 31 March 2024; and
 - its financial performance and cash flows for the year then ended; and
 - complies with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector)

Our audit was completed on 16 October 2024. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and we explain our independence.

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

Basis of opinion

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

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

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

Responsibilities of the Council for the financial statements

The Council is responsible on behalf the Council for preparing the financial statements that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible on behalf of the Council for assessing the Council's ability to continue as a going concern. The Council 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 liquidate the Council or to cease operations, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Health Practitioners Competence Assurance Act 2003.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, 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 Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements and the underlying transactions and events in a manner that achieves fair presentation.

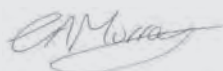
We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

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

Other than the audit, we have no relationship with or interests in the Council.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

Performance Report

Osteopathic Council of New Zealand For the year ended 31 March 2024

OSTEOPATHIC COUNCIL OF NEW ZEALAND - ENTITY INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

Legal name of entity: OSTEOPATHIC COUNCIL OF NEW ZEALAND

Type of entity and legal basis : The Osteopathic Council of New Zealand (the Council) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act. The council is a registered charity, charity number CC41175.

Entity's purpose or mission: As an Authority under the Act the Council is responsible for the registration and oversight of osteopathic practitioners.

The functions of the Council are listed in section 118 of the Act:

- (a) to prescribe the qualifications required for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes
- (b) to authorise the registration of health practitioners under this Act, and to maintain registers
- (c) to consider applications for annual practising certificates (APCs)
- (d) to review and promote the competence of health practitioners
- (e) to recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners
- (f) to receive information from any person about the practice, conduct, or competence of health practitioners and, if it is appropriate to do so, act on that information
- (g) to notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public
- (h) to consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession
- (i) to set standards of clinical competence, cultural competence (including competencies that will enable effective and respectful interaction with Māori), and ethical conduct to be observed by health practitioners of the profession
- (j) to liaise with other authorities appointed under this Act about matters of common interest
- (ja) to promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services
- (k) to promote education and training in the profession
- (l) to promote public awareness of the responsibilities of the Authority
- (m) to exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment

Entity structure:	The Council has eight (8) members: six (6) osteopaths and two (2) lay members to represent public interests. Board members are appointed by the Minister of Health.
Main sources of the entity's cash and resources:	The Council has received its main income from APC fees paid by registered osteopaths.
Additional information:	To protect the public, the Council is also responsible for making sure that osteopaths keep high standards of practice by continuing to maintain their competence once they have entered the workforce.
General description of the entity's outputs	To protect the health and safety of members of the public by providing for mechanisms to ensure that osteopaths are competent and fit to practise.
Contact details:	<p>Physical Address: Level 5, 22 - 28 Willeston Street, Wellington 6011</p> <p>Phone: (04) 474 0747</p> <p>Email: registrar@osteopathiccouncil.org.nz</p> <p>Website: www.osteopathiccouncil.org.nz</p>



**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2024**

Revenue	NOTE	2024 \$	2023 \$
APC fees		416,968	383,272
Examination fees		45,647	50,257
Registration fees		35,536	32,397
Non-practising fees		0	9,171
Other income		0	386
Interest		71,314	36,516
Disciplinary penalty		3,459	0
Disciplinary levy		0	2,364
Total revenue		572,924	514,363
Expenditure			
Council & committees	1	276,672	247,915
Secretariat	2	354,660	301,981
Disciplinary	3	24,586	26,132
Total expenditure		655,919	576,028
Net surplus/(deficit)		(82,995)	(61,665)

**STATEMENT OF MOVEMENT IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 \$	2023 \$
Accumulated funds at the beginning of period	1,181,204	1,242,869
Net surplus/(deficit) for the period	(82,995)	(61,665)
Accumulated funds at the end of period	1,098,209	1,181,204

The accompanying notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024**

	NOTE	2024 \$	2023 \$
Equity		1,098,209	1,181,204
Current assets			
Cash, bank, & bank deposits		384,429	326,954
Investments		1,040,871	1,184,612
Accounts receivable	5	30,596	23,498
Prepayments		22,136	18,073
Total current assets		1,478,033	1,553,138
Non-current assets			
Fixed assets	4	18,249	20,330
Intangible assets	4	7,857	11,957
Total non-current assets		26,107	32,288
Total assets		1,504,139	1,585,425
Current liabilities			
Accounts payable and accruals		63,220	86,085
Income in advance	6	306,317	283,567
Goods and Services Tax		31,279	25,574
WHT payable		5,114	8,995
Total current liabilities		405,930	404,221
Total liabilities		405,930	404,221
Net assets	7	1,098,209	1,181,204

For and on behalf of the Board.



Matiu Taingahue
Chairperson
Date: 10 October 2024



Jane Burns
Deputy Chair
Date: 10 October 2024

The accompanying notes form part of these financial statements

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 \$	2023 \$
Cash flows from operating activities		
<i>Cash was received from:</i>		
Statutory fees and levies	439,778	385,521
Registration income	86,442	92,397
Interest revenue	26,552	7,961
<i>Cash was applied to:</i>		
Payments to suppliers & employees	(670,517)	(521,610)
Net cash flows from operating activities	(117,745)	(35,732)
Cash flows from investing and financing activities		
<i>Cash was received from:</i>		
Short-term investments	431,205	326,409
<i>Cash was applied to:</i>		
Purchases of fixed assets	(4,385)	(17,870)
Short-term investments	(251,600)	(174,500)
Net cash flows from investing and financing activities	175,220	134,040
Net increase /(decrease) in cash	57,475	98,308
Opening cash brought forward	326,954	228,647
Closing cash carried forward	384,429	326,954

<i>Represented by:</i>		
Cash and cash equivalents	384,429	326,954

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2024

Basis of preparation

The Council is a body corporate established by the Health Practitioners Competence Assurance Act 2003 and is a Responsible Authority under that Act.

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and have been prepared on the basis of historical cost.

The Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Specific accounting policies

Income recognition

Fees received for the issue of APCs and register maintenance are recognised in the year to which the fees relate.

All other fees are recognised on receipt.

Interest recognition

Interest revenue is recognised in the period in which it is earned.

Receivables

Receivables are stated at estimated realisable values.

Property, plant, & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use.

Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

Intangible assets

Intangible assets comprise non-physical assets which have a benefit to the Board for periods extending beyond the year the costs are incurred.

Amortisation

Intangible assets are amortised over the period of benefit to the Board at the following rate:

- Website/database 10 years straight line.

Depreciation

Depreciation of property, plant, & equipment is charged at the same rates as the Income Tax Act 1994.

The following rates have been used:

- Office furniture & equipment 20% - 100% Straight Line Method
- Computer equipment 20% - 50% Straight Line Method
- Office refit 20% Straight Line Method

Taxation

The Council is exempt from income tax.

Investments

Investments are recognised at cost. Investment income is recognised as an accrual basis where appropriate.

Goods & services tax

The Council is registered for Goods & Services Tax (GST), and all amounts are stated exclusive of GST, except for receivables and payables that are stated inclusive of GST.

Cash and cash equivalents

Cash and cash equivalents include petty cash, deposits at cheque account and saving account with banks.

Changes in accounting policies

There had been no change in accounting policies in the period. All policies have been applied on a consistent basis with those used in previous years.

**NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

	NOTE	2024 \$	2023 \$
1. Council & committees			
Fees paid		131,176	131,329
Conferences		45,318	17,390
Meeting expenses, training, travel, & others		41,562	39,467
Projects		58,617	59,728
		276,672	247,915
2. Secretariat expenses			
Audit fees		7,915	7,612
Depreciation & amortisation		10,566	6,946
Telephone, postage & printing, & stationery		226	952
Information technology		47,370	41,618
Bank fees		7,837	3,166
Other costs		41,037	18,839
Occupancy costs		12,986	12,746
Professional fees		223,004	203,653
Legal costs		3,720	6,450
		354,660	301,981
3. Disciplinary expenses			
Doubtful debts		(60)	(60)
PCC investigation expense		13,641	18,227
HPDT hearing expense		11,005	7,965
		24,586	26,132

4. Property, plant & equipment, & intangible assets

<i>As at 31 March 2024</i>	<i>Opening carrying value</i>	<i>Current year additions</i>	<i>Current year disposals/ sales</i>	<i>Depreciation & amortisation</i>	<i>Closing carrying value</i>
Computer equipment	5,171	4,385	0	(3,275)	6,282
Office refit	15,159		0	(3,191)	11,967
Total property, plant & equipment	20,330	4,385	0	(6,466)	18,249

Database & website software	11,957	0	0	(4,100)	7,857
Total intangible assets	11,957	0	0	(4,100)	7,857

<i>As at 31 March 2023</i>	<i>Opening carrying value</i>	<i>Current year additions</i>	<i>Current year disposals/ sales</i>	<i>Depreciation & amortisation</i>	<i>Closing carrying value</i>
Computer equipment	5,306	1,913	0	(2,048)	5,171
Office refit	0	15,957	0	(798)	15,159
Total property, plant & equipment	5,306	17,870	0	(2,846)	20,330

Database & website software	16,057	0	0	(4,100)	11,957
Total intangible assets	16,057	0	0	(4,100)	11,957

	2024 \$	2023 \$
5. Accounts receivable		
Accounts receivable	16,877	18,737
Allowance for doubtful debts	(10,015)	(10,075)
Accrued income	23,734	14,836
	30,596	23,498

6. Income in advance		
<i>Fees received relating to next year</i>		
APC fees received in advance	306,317	283,567
	306,317	283,567

7. Equity		
General reserve		
<i>Accumulated surpluses with unrestricted use</i>		
Balance at 1 April	720,700	758,537
Surplus/(Deficit) for year	(58,829)	(37,836)
Balance at 31 March	661,872	720,700
Discipline reserve		
Opening balance	460,504	484,332
Levies received	0	2,364
Discipline costs	(24,166)	(26,192)
Balance at 31 March	436,338	460,504
Total reserves	1,098,209	1,181,204

Note: **General reserve** is used for operating expenses. **Discipline reserve** is used for the professional conduct committees and Health Practitioners Disciplinary Tribunal costs.

	2024 \$	2023 \$
8. Commitments		
<p>The Council have entered into a regulatory services agreement with the Nursing Council Of New Zealand on 25th September 2017, which provided regulatory support to the Council for an initial term of one year. This included the provision of a Registrar, and a Coordinator, so there was no separate personnel expense. Ongoing arrangement of regulatory support continues to renew every five years, unless terminated by either party, from 01 April 2023 with total costs of \$247,664 per annum.</p>		
Due in 1 year	247,664	187,500
Due between 1-2 years	247,664	0
Due between 3-5 years	454,036	0
	701,700	0

9. Related parties		
<p>Total remuneration paid to Board members of the Council during the year is as follows. The remuneration paid includes attendance at Council meetings, other Council activities, travel and meeting expenses, special projects, and discipline expenses.</p>		
Matui Taingahue	27,553	15,973
Lara Sanders	17,128	25,285
Gracela Gregorio	8,570	11,632
Laurence Fauatea	13,863	15,208
Sue Kedgley	8,208	3,354
Rebecca Mowat	8,595	4,214
Kesava Kovanur Sampath	7,003	774
Jane Burns	5,934	0
Emma Fairs	0	5,160
Total	96,854	81,600

10. Contingent liabilities

There are no contingent liabilities at balance date. (2023: \$nil)

11. Events after balance date

There were no events that have occurred after balance date that would have a material impact on the performance report.

12. Capital commitments

There are no capital commitments at balance date. (2023: \$nil)

13. Shared services

In 2015/16, the Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, New Zealand Chiropractic Board, Psychologist Board, and Optometrists & dispensing Opticians Board Osteopathic Council of New Zealand, entered into an agreement to co-locate to 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (signed solely by the Nursing Council of New Zealand) is for five years taking effect from 01 April 2023 and expiring on 03 February 2028.

To facilitate the management of shared resources, including a joint lease agreement for office rental purposes and corporate supports, the ten Regulatory Authorities entered into an agreement for the provision of corporate services.



OCNZ

**OSTEOPATHIC COUNCIL
NEW ZEALAND
KAUNIHERA HAUMANU
TUHIWI O AOTEAROA**