

OCNZ

**OSTEOPATHIC COUNCIL
NEW ZEALAND**

**KAUNIHERA HAUMANU
TUHIWI O AOTEAROA**

Annual Report 2025

for the year ended 31 March



About the Council

The Osteopathic Council of New Zealand registers osteopaths and prescribes the qualifications and standards of ongoing competence required for osteopathic practice in New Zealand.

The Council was established by the Health Practitioners Competence Assurance Act (2003). The principal purpose of this Act is to protect the health and safety of members of the public by providing for mechanisms to ensure that health practitioners are competent and fit to practise their professions.

Only osteopaths who are registered with the Osteopathic Council, and hold a current practising certificate, may use the title of osteopath and legally practice osteopathy in New Zealand.

The Osteopathic Council has a responsibility to set standards of competence with the aim of ensuring osteopaths are providing safe care.

We aim to protect those who place their trust in osteopathic care, and we ensure that osteopathic practice standards reflect the healthcare environment in Aotearoa New Zealand.

Kia uru kahikatea ki tū

***Success through unity
of purpose***



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Key data

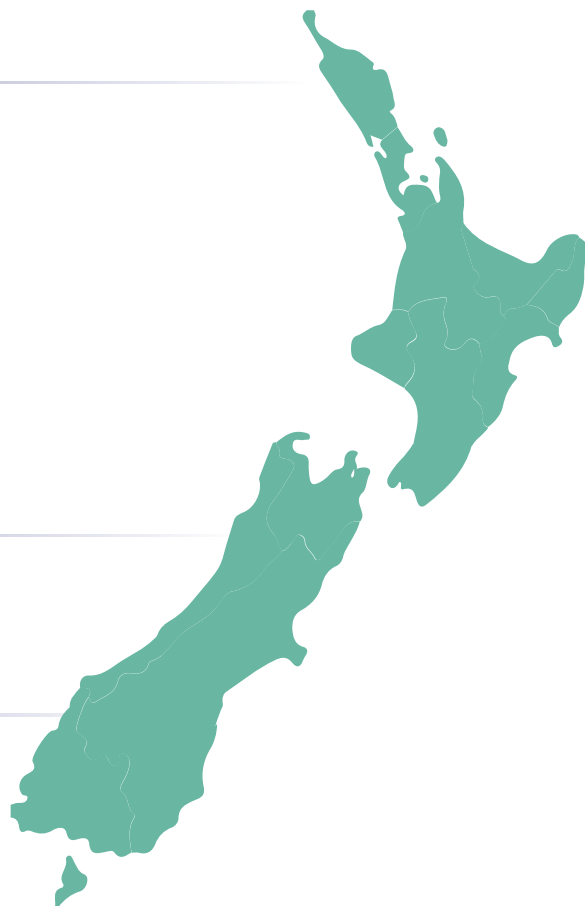
654
registered
osteopaths

Added in 2024-2025

16
NZ-graduated osteopaths

20 (17+3 TTMRs*)
Internationally qualified osteopaths

*TTMR –The Trans-Tasman Mutual Recognition Act 1997 gives osteopaths registered in Australia or New Zealand reciprocal rights to registration.



Specialist scopes

5
Pain
management

1
Educators

39
Western
medical
acupuncture

Notifications



6
notifications

Governance

Safe osteopathic care for Aotearoa

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).



Chair's report

Tēnā koutou katoa,

This past year has been one of steady momentum and careful implementation.



With a full complement of Council members, we entered this year with a clear sense of direction, some valuable lessons from recent years and a strong commitment to delivering on our new 2024–2026 strategic priorities. The Council has focused on strengthening our regulatory work, making solid progress across a number of key initiatives, while maintaining our core role of supporting safe and effective osteopathic care in Aotearoa New Zealand.

The initial stages of a comprehensive review of the Competent Authority Pathway Programme (CAPP) were completed this year, including a wide-ranging consultation process. The feedback gathered has helped shape a clearer and more streamlined approach to supporting overseas-trained osteopaths as they begin to practise in New Zealand.

A draft competency framework for Western Medical Acupuncture (WMA) was developed and consulted on, with the aim of supporting and guiding the use of safe needling techniques within osteopathic practice. Feedback from the consultation on this framework has led to a further review of the underlying WMA scope of practice itself to improve its clarity and practicality.

We have continued to work on practitioner mobility and workforce readiness, with updates to our Return to Practice policy to help ensure returning osteopaths are well supported and prepared to practise safely. These projects all represent important steps in making sure our regulatory system remains practical, up-to-date and aligned with the evolving nature of health care.

Our engagement with the profession has continued to mature throughout the year. The Council has hosted webinars which have offered osteopaths opportunities for learning and conversation around professional communication, peer collaboration and participation in the wider health system. In addition to this direct engagement, the Council has also responded to broader developments in practice—such as the use of artificial intelligence, modern communication standards and registration processes. We have built a stronger relationship with Osteopaths New Zealand, the professional body, which is helping to build a shared understanding of the challenges we both face, and there has been engagement with the U.K.'s General Osteopathic Council to support more flexible movement between jurisdictions.

A review of our public engagement approach was started this year, with a focus on making the Council's role clearer and more accessible to communities. Work has begun on improving both our website and our written communication to better support both the public and practising osteopaths.

Internally, we have undertaken a number of policy reviews to improve transparency and clarify governance processes, implemented an annual work plan that aligns with our strategic priorities, and we have begun work on modernising our operational systems to make our services more accessible and reliable for both osteopaths and the public.

Our work under Te Tiriti o Waitangi has continued to deepen, including our working relationship with

Te Mana Tautoko, the Council's Maori advisory group. They are advising the Council on professional development, project work and practitioner-facing guidance. This work continues to educate and shape how we operate and engage with tangata whenua in meaningful and enduring ways.

This year, we farewelled our most experienced Council member, Lara Sanders, as she came to the end of her third term. I want to personally acknowledge the hard work, commitment and diplomacy Lara demonstrated as she led the Council. I am especially thankful for Lara's role in implementing and upholding Te Tiriti o Waitangi in our work, and the guidance she provided me when taking on the role of Chair. We subsequently welcomed Craig O'Connor, one of the founding members of Te Mana Tautoko who was appointed in February, to fill the vacant practitioner member position on the Council.

As I reflect on the past year, I want to acknowledge the work of my fellow Council members, Te Mana Tautoko, the operational team and all those who have contributed to our mahi, our professional colleagues and the many osteopaths who continue to deliver high-quality care to their communities. We are well-positioned to build on this foundation and continue making steady progress towards our strategic goals in the year ahead.



**Nā manaakitanga,
Matiu Taingahue**



Board members

Members are appointed to the Osteopathic Council by the Minister of Health for an initial term of up to three years and can be re-appointed for subsequent terms. After nine consecutive years, a member must step down. The following were Board members as at 31 March 2025:

Name	Profession	Region	Date of original appointment	Term	Term ends
Matiu Taingahue	Osteopath chair	Auckland	February 2022	1	February 2025
Jane Burns	Osteopath deputy chair Chair communications committee	Carterton	August 2023	1	August 2026
Laurence Fauatea	Layperson Chair FAR committee	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 Chair Te Tiriti committee	Auckland	November 2022	1	November 2025
Kesava Kovanur Sampath	Osteopath	Dunedin	November 2022	1	November 2025
Craig O'Connor	Osteopath	Hamilton	November 2024	1	November 2026

Secretariat

Registrar	Tim Friedlander
Deputy Registrar	Clare Prendergast
Coordinator	Shona Jefferies

Board meeting dates

- 08 April 24
- 10 June
- 12 August
- 07 October
- 25 November
- 10 February 25

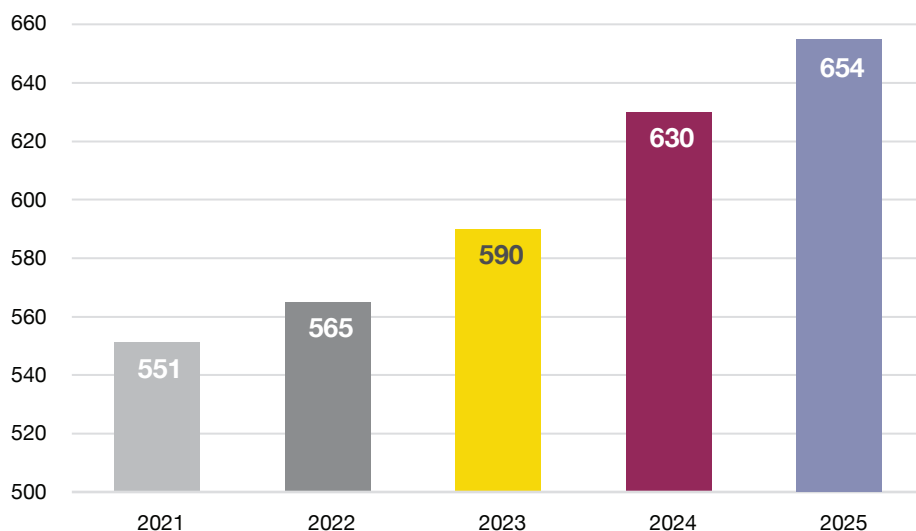
Managing the register of osteopaths

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.

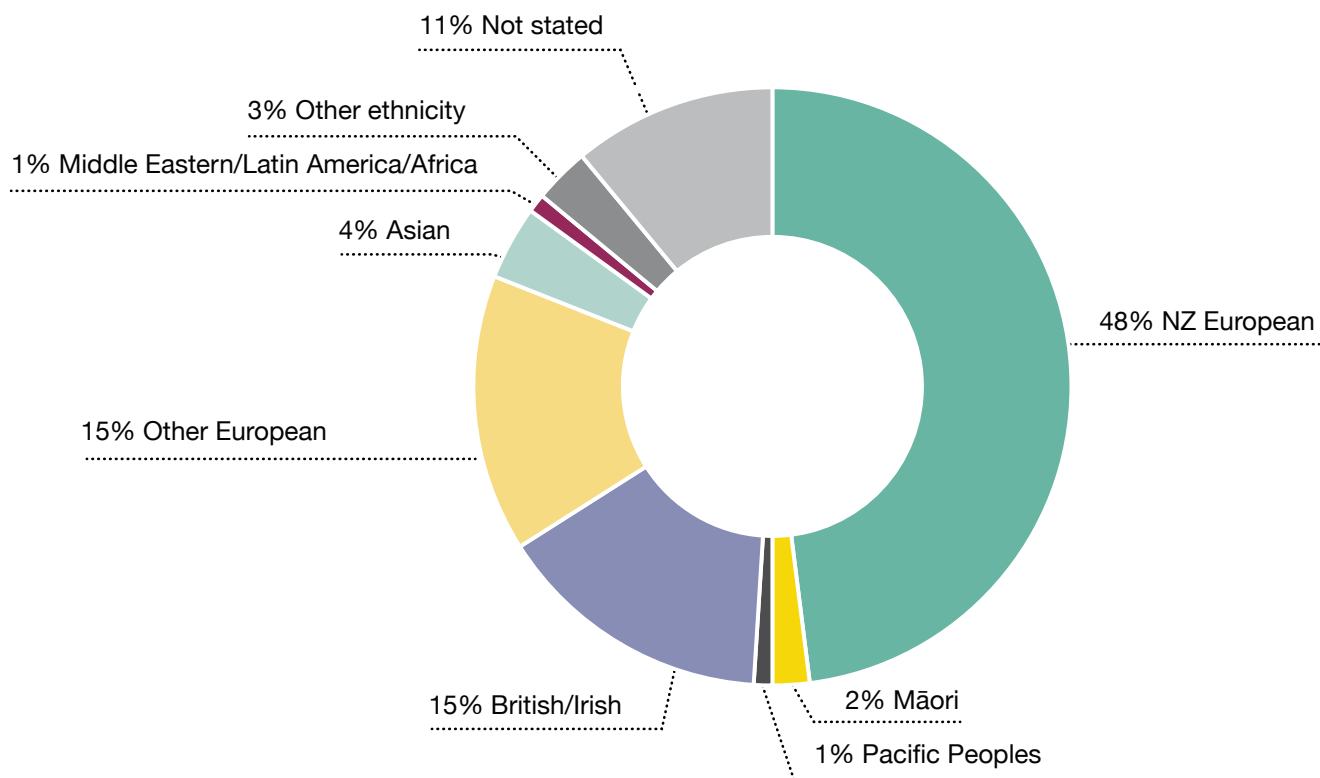
The number of registered osteopaths with current practising certificates has remained relatively steady over the last few years, with a gradual increase in the total number practising. This year has seen a reduction in the proportion of locally trained osteopaths joining the register, which can be partly explained by the overlap between the Unitec programme finishing and the Ara students beginning to graduate over the previous two reporting periods. While the number of additions to the register from osteopaths trained overseas remains relatively stable, this year saw internationally trained practitioners represent over half of new registrations.

Māori and Pacific osteopaths remain under-represented in the New Zealand workforce and increasing representation of these groups within the workforce is an area of focus for the profession. While addressing this under-representation is an area of work for the educator, the high rate of internationally trained osteopaths remains a significant factor in the demographic makeup of the profession.

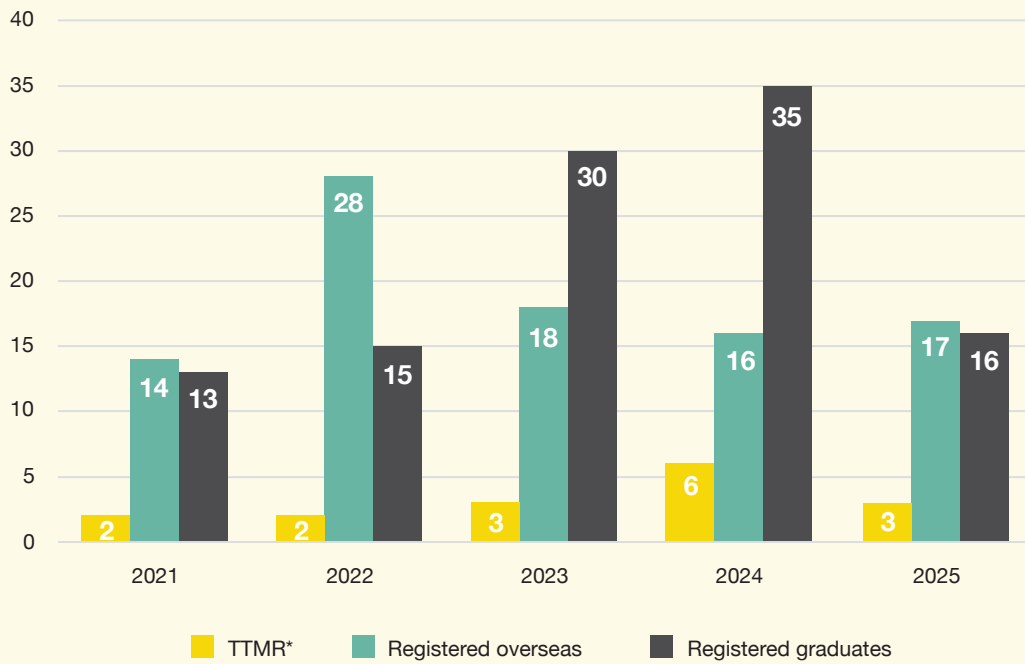
Osteopaths with APCs



Ethnicity of osteopaths

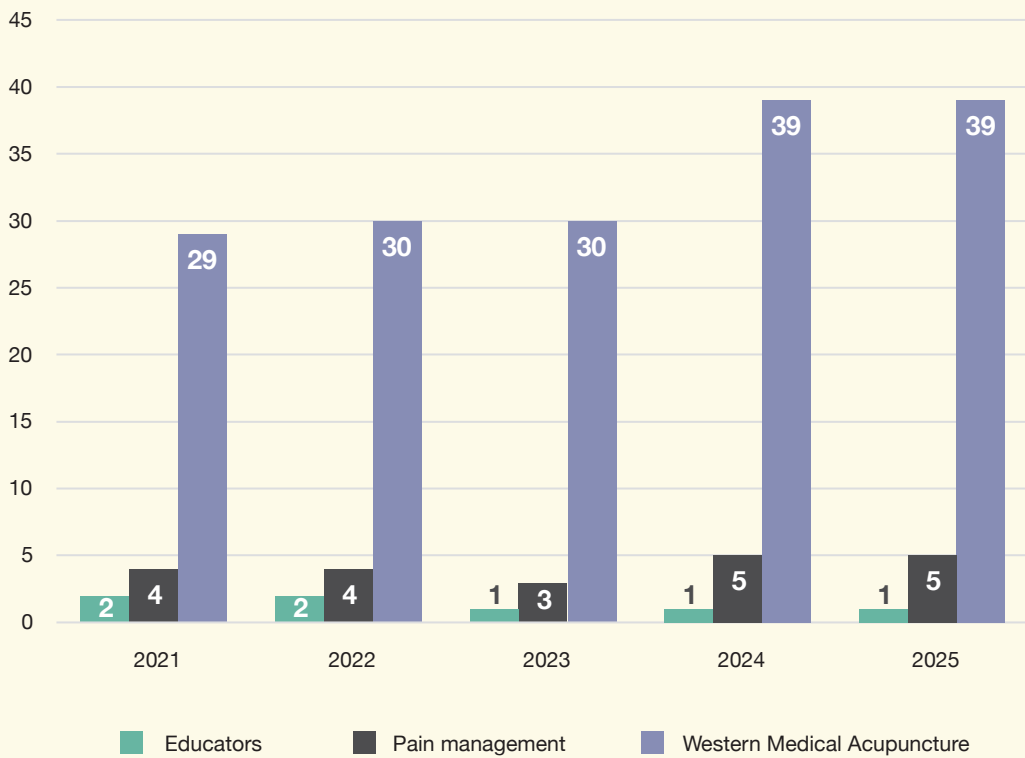


Additions to the register



* TransTasman Mutual Recognition Act

Specialist scopes (APC)



Registration performance

From this year, the Osteopathic Council has begun reporting on the timeliness of registration processes. Data is provided on the average time to a decision from both the date of initial application, and from the date a complete application is received. Missing or incorrect documentation submitted at the time of an initial application can result in delays in reaching a decision while further information is sought.

All applications considered through the New Zealand graduate, Trans-Tasman Mutual Recognition and overseas recognised qualification pathways were approved in this reporting period.

Of the four applications considered under the overseas non-recognised qualification pathway, one was declined and three were awaiting further information at the end of March 2025.

	Registration pathway	Time until decision (days)	
		From initial application	From complete application
2025	New Zealand graduates	29	1
	Trans-Tasman Mutual Recognition	10	1
	Overseas recognised qualifications	27	5
	Overseas non-recognised qualifications*	83	n/a

*All applications received from overseas non-recognised qualifications are awaiting further information or did not proceed.

Registration decision targets

From date complete application received:

	Registration pathway	Target decision time (days)	Percent achieving target
2025	New Zealand graduates	7	100
	Trans-Tasman Mutual Recognition	14	100
	Overseas recognised qualifications	14	91
	Overseas non-recognised qualifications*	32	n/a*

*All applications received from overseas non-recognised qualifications are awaiting further information or did not proceed.

Strategic plan 2024-2026

Over this year, the Osteopathic Council initiated its strategic plan for the 2024-2026 period.

The achievements section in this report outlines the significant actions taken by Council under this strategic plan, with the Council's strategic priorities 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

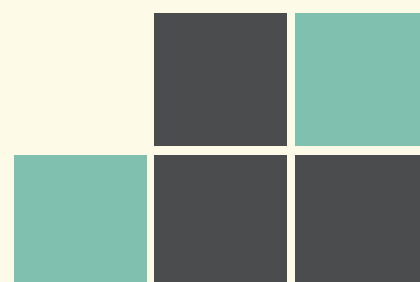
The Osteopathic Council recognises that effective regulation is facilitated by a strong, constructive relationship with the profession. We will work with the profession to facilitate understanding of our responsibilities and address any barriers to communication.

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 o Waitangi 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.



Achievements

The 2024–25 year marked a period of steady momentum and strategic implementation for the Osteopathic Council. With the 2020–2023 strategic plan concluded, the Council turned its focus to delivering on the objectives of its new 2024–2026 strategic plan.

The Council reached important milestones in several key strategic projects, including:

- streamlining the Competent Authority Pathway Programme process, reducing regulatory burden
- a draft competency framework on acupuncture techniques for clearer guidance and safer delivery
- exploring responsible use of artificial intelligence and evolving communication standards
- updating Return to Practice policy to improve flexibility for those re-entering the profession
- delivering a series of webinars for practitioners to enable professional development
- initial planning to refresh the Council’s website written content and improve its usability
- enhancing partnership with Te Mana Tautoko to include Māori perspectives
- continuing to strengthen Council governance and systems for efficiency and effectiveness.

The Council remained focused on supporting safe osteopathic care, building stronger relationships with the profession and broader community, and deepening its engagement with Māori and the wider public.

Strategic priority 1: Empower osteopaths to provide safe care

1.1 Competent authority pathway programme (CAPP) review

The Council completed the initial stages of a comprehensive review of the competent authority pathway programme (CAPP), including a substantial consultation process. Feedback from this process prompted development of a more streamlined process, which aims to reduce the regulatory burden for newly registered international osteopaths while supporting their transition into New Zealand practice. We expect that this review will result in the rollout of an updated programme in the 2025-2026 year.

1.2 Western Medical Acupuncture (WMA) competency development

A draft competency framework was developed to support safe practice within an extended scope of practice in needling techniques. This work provides the foundation for clearer guidance and safer delivery of needling techniques by osteopaths. Feedback from the consultation process around these standards has prompted a further review of the underlying WMA Scope of Practice, including clarifying the range of needling techniques that may be used in osteopathic practice. We anticipate that the resulting standards and scope will provide a better targeted and less burdensome regulatory regime for osteopaths using needling techniques in their practice.

1.3 Supporting evolving practice standards

The Council explored emerging trends and technologies influencing osteopathic practice, including responsible use of artificial intelligence and evolving communication standards. Work also progressed to broaden pathways for demonstrating English language proficiency for overseas applicants, contributing to more inclusive and future-ready registration processes. In taking a right-touch approach to developing these standards, the Council seeks to promote public safety without inappropriately impeding developments in osteopathic practice.

Strategic priority 2: Foster mature relationship with profession

2.1 Webinar engagement

The Council delivered a series of webinars for the profession, exploring themes such as professional communication, peer collaboration and taking an active role in the New Zealand health system. In addition to providing timely, accessible learning opportunities for practitioners, the webinars helped to strengthen engagement and dialogue between the Council and the profession.

2.2 Building professional relationships

The Council built on its developing relationship with Osteopaths New Zealand (the professional association). Regular conversations with Osteopaths New Zealand included discussion of shared professional development themes and current sector issues. Continuing to develop this relationship remains critical to the Council's engagement with the profession.

Strategic priority 3: Engage with the public

3.1 Review of public engagement and communication

The Council initiated a review of its engagement strategy, with a focus on strengthening public awareness of its role and improving the clarity and accessibility of its communications. This work included approaches to better connect with public audiences with a focus on identifying safe osteopathic healthcare. Improving public knowledge of both the role of the Council and expectations of safe osteopathic care helps to ensure the public is able to make informed decisions about their healthcare.

3.2 Website and communication improvements

Initial planning took place to refresh written content and improve the usability of the Council's website to better support both practitioners and members of the public. As the Council's website is our primary method of communicating with the public, ensuring the design and content remain fit for purpose is paramount in facilitating this communication.

Strategic priority 4: Uphold and implement Te Tiriti o Waitangi

4.1 Te Mana Tautoko engagement

The Council continued to strengthen its partnership with Te Mana Tautoko, building on foundational work to create genuine opportunities for Māori perspectives to shape Council activity. Integration of Te Mana Tautoko into Council's work was deepened through regular agenda advice, collaboration on strategic projects and planning for future succession within the advisory group. Members of Te Mana Tautoko provided meaningful contribution across governance, communications and practitioner-facing initiatives.

4.2 Council training in cultural and Tiriti-led governance

Council members participated in kaupapa-led governance development, including targeted sessions through the Pākehā project. Planning was also undertaken for a joint noho marae with support from Te Mana Tautoko to foster deeper bicultural understanding.

Enabling capability: Strengthening governance and systems

5.1 Council membership and development

The Council welcomed a new practitioner member this year, achieving a full complement of Council members. The Council renewed its existing self-assessment and development process to ensure individual and collective capability remains robust and aligned with the Council's strategic direction.

5.2 Policy review

The Council completed a focused review of its governance and regulatory frameworks during the year, making improvements to strengthen transparency, clarify procedural expectations and align more closely with best practice. Updates addressed areas such as conflict management, decision-making processes, and delegation and reporting structures. These revisions enhance the clarity and consistency of Council operations, ensuring that internal systems remain fit for purpose and responsive to both legislative requirements and sector needs.

5.3 Operational systems development

The Council initiated work to modernise its internal systems, including investing in significant development of the primary registrant database, aiming to improve reliability and usability for practitioners, staff, and stakeholders.

Practitioner mobility and workforce readiness

6.1 Return to practice policy review

The Council updated its Return to Practice policy to improve clarity and flexibility for practitioners re-entering the profession. This provides a clearer pathway for practitioners wanting to return to the workforce and ensures returning osteopaths are well-prepared to resume safe practice.

6.2 UK registration pathways

The Council continued its engagement with the General Osteopathic Council (UK) to explore alignment of international registration pathways. This bi-directional work supports the movement of osteopaths between New Zealand and the United Kingdom, contributing to greater workforce flexibility and international collaboration.



Fitness to practise 2025

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 another two referrals from complaints made directly to the HDC. Both cases were initially notified to the Council and referred to the HDC in the first instance. In one of these cases, the Council determined that no further action was necessary. In the second case, the Council determined it should be referred to a PCC.

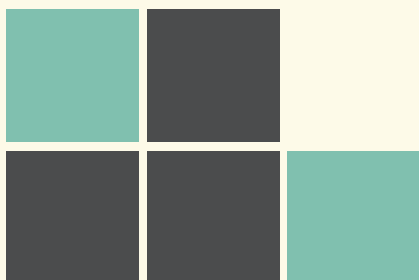


Table 1: Sources of notifications and complaints 2024-2025

Source	Number
Health consumer/member of the public	3
Health and Disability Commissioner	1
Health practitioner	1
Ministry of Justice (court convictions)	0
Employer	0
Colleague	0
Self-notification	0
ACC	0
Other	1
Total	6

Table 2: Outcomes of assessment of notifications and complaints 2024–2025

Outcome	Number
No further action	0
No further action following response from practitioner	4
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
Other	0
Total	6

Professional conduct committee

There was one case of professional misconduct referred to a professional conduct committee in the 2024-2025 year.

For this case, a determination had not been made as of the end of the reporting period.

There was one case of professional misconduct heard by a professional conduct committee in the 2024-2025 year that was referred during the previous year.

For this case, the PCC determined that a charge of misconduct would be laid before the Health Practitioners Disciplinary Tribunal.

Court convictions

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

Health Practitioners Disciplinary Tribunal

There were no cases of professional misconduct heard by the tribunal in the 2024-2025 year.

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.

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 notifications related to matters of competence were received this year. In one case, 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. In the second case, the osteopath voluntarily undertook to complete a period of professional supervision at the Council's request. The third case was referred for an initial enquiry, and this was still ongoing at the end of the reporting period.

Complaint and notification performance

The Council seeks to respond to complaints and to determine an initial outcome in a timely manner, associated with the assessed risk of a complaint or notification. This section reports the average response time for advising the notifier and the osteopath of the initial assessment outcome (as per Table 2, above).

As this is the first year such data is being reported, results are only provided for cases initially received in the 2024 and 2025 reporting periods.

Time to initial outcome:

Period	Duration	Number	Percentage
2024	0-2 weeks	5	71
	2-4 weeks	2	29
	1-3 months	0	
	3-6 months	0	
	6+ months	0	
2025	0-2 weeks	2	50
	2-4 weeks	1	25
	1-3 months	0	
	3-6 months	1	25
	6+ months	0	



Cases in progress

While a majority of cases receive an initial outcome within one month, these outcomes may require further action to be taken or involve referral to additional organisations, such as professional conduct or competence committees, and may not be concluded within a single reporting period.

This section reports timelines for associated cases that remain in progress at the beginning or end of the reporting period.

Cases in progress (1Apr24)	Number	Details
<1 month		
1-3 months	1	Undertaking initial enquiry
3-6 months	1	Referred to PCC
6-12 months		
12-18 months	1	Undertaking competence assessment
18-24 months		
24+ months		
TOTAL	3	

Cases in progress (31Mar25)	Number	Details
<1 month	1	Undertaking initial enquiry
1-3 months		
3-6 months		
6-12 months	1	Referred to PCC
12-18 months	1	Referred to HPDT
18-24 months		
24+ months		
TOTAL	3	

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 from the following:

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 the service level agreement. The redevelopment and renewal of this agreement demonstrates that this relationship is valuable.

The Council's relationship with the Nursing Council has continued to mature, and this is reflected in both sharing experience and collaboration in areas of overlapping work, and the Council benefiting from the economies of scale that come from the association with a large responsible authority.

Osteopaths New Zealand (ONZ)

As the professional body for osteopaths in New Zealand, ONZ played 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 work. A current area of focus for both ONZ and OCNZ is exploring how the osteopathic profession might best contribute to achieving the aims of the New Zealand Government's Pae Ora health strategies.

Osteopathy Board of Australia

The Council has continued to hold regular meetings with our corresponding regulatory body in Australia, meeting virtually every three months, and face-to-face at the national scheme combined meeting run by the Australian Health Practitioner Regulation Agency and national Boards.

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

The General Osteopathic Council (UK)

The Council has also continued to develop 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 UK. 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. This work has seen significant development on aligning registration pathways for both jurisdictions.

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. The Council has also been pleased to contribute as a member of the sector reference group for osteopathy, established by the Ministry of Health.

Ara Institute of Canterbury | Te Pūkenga

The Council recognises the continued efforts of Ara | Te Pūkenga in maintaining high standards of education despite the continued changes that have been experienced by the tertiary education system. The Council and Ara | Te Pūkenga have continued to explore ways in which we can support each other's work, including development of a pre-registration competence assessment by Ara | Te Pūkenga at the Council's request.

Commentary on OCNZ 2024/2025 financial statements

The Osteopathic Council of New Zealand has recognised that it holds 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 the 2023-2024 and 2024-2025 and 2025-2026 APC periods, 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 and reviewed in 2024, the Council has forecast a five-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. This results in target general reserves of \$499,586 versus actual general reserves of \$654,886 at the end of the 2024/2025 period.
 - The forecasted plan is designed to maintain the spend-down of reserves over this time, while avoiding rapid changes in registrant fees.
- Related to this plan, Council has looked to consider the approval of deficit budgets:
 - Council approved a deficit 2023/2024 budget of \$106,641, achieving a deficit of \$82,995
 - Council approved a deficit 2024/2025 budget of \$120,701, achieving a deficit of \$64,168
 - Council approved a deficit 2025/2026 budget of \$177,678.

While slightly short of the target deficit set in the approved 2024/2025 budget, the financial statement in this report shows a deficit of \$64,168. This result builds on the deficits of \$82,995 realised in the previous financial year and \$61,665 in the 2022/2023 financial year. This controlled spend-down of Council's reserves 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 2025





INDEPENDENT AUDITOR'S REPORT TO THE READERS OF THE OSTEOPATHIC COUNCIL'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 performance report of the Council that comprises:

- the entity information and the statement of financial position as at 31 March 2025;
- 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 performance report that include accounting policies and other explanatory information.

In our opinion, the performance report of the Board:

- presents fairly, in all material respects:
 - its financial position as at 31 March 2025; 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 the Tier 3 (PS) Standard.

Our audit was completed on 15 September 2025. 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 performance report 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 members are responsible on behalf of the Council for preparing the performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Council members are responsible for such internal control as they determine 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 performance report, the Council members are responsible on behalf of the Council for assessing the Council's ability to continue as a going concern. The Council members are 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 performance report, 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 these performance report

We did not evaluate the security and controls over the electronic publication of the performance report.

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 performance report, 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 performance report 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 performance report, including the disclosures, and whether the performance report and the underlying transactions and events in a manner that achieves fair presentation.

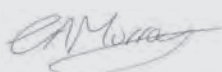
We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 2025

Entity information

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 and governance arrangements:

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.

Contact details:

Physical address: Level 5, 22 - 28 Willeston Street, Wellington 6011
Phone: (04) 474 0747
Email: registrar@osteopathiccouncil.org.nz
Website: www.osteopathiccouncil.org.nz

Statement of financial performance for the year ended 31 March 2025

	NOTE	2025 \$	2024 \$
<i>Revenue</i>			
Fees and levies from practitioners		498,814	501,610
Interest and other investment revenue		71,978	71,314
Total revenue	1	570,791	572,924
<i>Expenditure</i>			
Expenses related to service delivery		623,318	645,353
Other expenses		11,642	10,566
Total expenditure	2	634,959	655,919
Net deficit		(64,168)	(82,995)

This performance report has been approved and authorised for issue for and on behalf of the Osteopathic Council of New Zealand.



Matiu Taingahue
Chair
Date: 15 September 2025



Laurence Fauatea
Chair - Finance Audit and Risk Committee
Date: 15 September 2025

The accompanying notes form part of these financial statements

Statement of financial position as at 31 March 2025

	NOTE	2025 \$	2024 \$
Assets			
<i>Current assets</i>			
Cash and short-term deposits		449,847	384,429
Investments		977,999	1,040,871
Debtors and prepayments		27,832	28,999
Other current assets		20,033	23,734
Total current assets	3	1,475,711	1,478,033
<i>Non-current assets</i>			
Property, plant and equipment	5	21,487	26,107
Total non-current assets		21,487	26,107
Total assets		1,497,198	1,504,139
Liabilities			
<i>Current Liabilities</i>			
Creditors and accrued expenses		98,727	99,613
Fees and levies received in advance		347,758	306,317
Total current liabilities	4	446,485	405,930
Total liabilities		446,485	405,930
Net assets		1,050,713	1,098,209
Accumulated funds			
General reserve		678,543	720,700
Disciplinary reserve		436,338	460,504
Net deficit for the period		(64,168)	(82,995)
Total accumulated funds	6	1,050,713	1,098,209

The accompanying notes form part of these financial statements

Statement of cash flows for the year ended 31 March 2025

	2025 \$	2024 \$
Cash flows from operating activities		
<i>Cash was received from:</i>		
Statutory fees and levies	540,314	524,420
Receipts from service delivery	23,534	1,800
Interest revenue	21,466	26,552
<i>Cash was applied to:</i>		
Payments related to service delivery	(629,959)	(670,517)
Net cash flows from operating activities	(44,644)	(117,745)
Cash flows from investing and financing activities		
<i>Cash was received from:</i>		
Short-term investments	217,083	431,205
<i>Cash was applied to:</i>		
Purchases of fixed assets	(7,022)	(4,385)
Short-term investments	(100,000)	(251,600)
Net cash flows from investing and financing activities	110,061	175,220
Net increase in cash	65,417	57,475
Opening cash brought forward	384,429	326,954
Closing cash carried forward	449,847	384,429
Represented by:		
Cash and bank deposits	449,847	384,429

Statement of accounting policies for the year ended 31 March 2025

Basis of preparation

The Board has elected to apply the XRB's Tier 3 (PS) standards 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. All values are recorded to the nearest dollar.

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.

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 rate 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 registered as a charitable entity under the Charities Act 2005. 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 short-term deposits

Cash and short-term deposits include deposits at current accounts, saving accounts and term deposits with banks that have maturities of 90 days or less.

Changes in accounting policies

Policies have been applied on a consistent basis with those used in previous years. Classification of revenue, expenses and liabilities have been revised under the new Tier 3 (PS) standards and comparative figures have restated accordingly.

Notes to the performance report for the year ended 31 March 2025

Note 1 - Analysis of revenue			
	NOTE	2025	2024
		\$	\$
<i>Fees and levies from practitioners</i>			
Annual practising certificate (APC) fees		430,068	416,968
Registration fees		20,666	35,536
Registration services		48,080	45,647
Disciplinary orders and recoveries		0	3,459
		498,814	501,610
<i>Interest and other investment revenue</i>			
Interest income		71,978	71,314
		71,978	71,314
Note 2 - Analysis of expenses			
<i>Expenses related to service delivery</i>			
Administration and overheads		89,382	88,032
Education and standards		30,719	56,335
Fitness to practise and competency services		32,203	17,061
Council and committee expenses		140,869	178,313
Disciplinary expenses		8,308	11,005
Project expenses		79,739	58,617
Secretariat expenses		242,098	235,990
		623,318	645,353
<i>Other expenses</i>			
Depreciation and amortisation		11,642	10,566
		11,642	10,566

Note 3 - Analysis of assets

Cash and short-term deposits:

Cash & bank	449,847	384,429
Investments & term deposits	977,999	1,040,871
	1,427,846	1,425,300

Debtors and prepayments:

Debtors	0	6,863
Prepayments	27,832	22,136
	27,832	28,999

Other current assets:

Accrued interest	20,033	23,734
	20,033	23,734

Note 4 - Analysis of liabilities

Creditors and accrued expenses

Accounts payable	50,019	55,804
Accrued expenses	12,926	7,416
Goods and services tax payable	34,575	31,279
Withholding tax payable	1,207	5,114
	98,727	99,613

Fees and levies received in advance

APC fees received in advance	347,758	306,317
	347,758	306,317

Note 5 - Property, plant and equipment

<i>Asset class</i>	<i>Opening carrying amount</i>	<i>Purchases</i>	<i>Depreciation and impairment</i>	<i>Closing carrying amount</i>
<i>At 31 March 2025</i>				
Computer equipment	6,282	7,022	(4,351)	8,953
Office refit	11,967		(3,191)	8,776
Database & website software	7,857		(4,100)	3,757
	26,107	7,022	(11,642)	21,487
<i>At 31 March 2024</i>				
Computer equipment	5,171	4,385	(3,275)	6,282
Office refit	15,159		(3,191)	11,967
Database & website software	11,957	0	(4,100)	7,857
	32,288	4,385	(10,566)	26,107

Note 6 - Accumulated funds	2025 \$	2024 \$
<i>Accumulated surpluses</i>		
Opening balance at 1 April	661,872	720,700
Correction of the prior period error	16,672	0
Deficit for the year	(23,657)	(58,829)
Balance at 31 March	654,886	661,872
<i>Disciplinary reserve</i>		
Opening balance at 1 April	436,338	460,504
Disciplinary costs for the period	(40,511)	(24,166)
Balance at 31 March	395,826	436,338
Total accumulated funds	1,050,713	1,098,209

Accumulated surpluses are used to fund operating expenses.

The **discipline reserve** is used for the professional conduct committees (PCC) and Health Practitioners Disciplinary Tribunal (HPDT) costs. It is a discretionary reserve that is maintained by the Board at a prudent level determined by past experience and future expectations of disciplinary activity and costs. Disciplinary levies and recoveries are credited to the reserve to fund disciplinary costs.

Correction of prior period error

During the current reporting period, the Council identified revenue relating to accreditation and monitoring work carried out in the financial years ended 31 March 2023 and 2024. This revenue was not recognised in the respective periods due to delays in issuing invoices and the absence of information at the time.

In accordance with the Tier 3 public sector standard, this revenue has now been recognised and treated as a correction of a prior period error. The adjustment has been made to the opening accumulated surplus as at 01 April 2024, rather than being included in the current year's revenue.

Note 7 - Related party transactions

Fees paid includes honoraria and Board fees for attendance at Board meetings and other Board activities. Fees paid to the Board members during the year are as follows.

	2025 \$	2024 \$
Matiu Taingahue	24,909	27,553
Jane Burns	17,422	5,934
Laurence Fauatea	9,402	13,863
Sue Kedgley	9,786	8,208
Rebecca Mowat	6,372	8,595
Kesava Kovanur Sampath	7,404	7,003
Lara Sanders	7,160	17,128
Gracela Gregorio	7,128	8,570
Craig O'Connor	1,202	0
Total	90,784	96,854

Note 8 - Shared services

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, Osteopathic Council of New Zealand, Chiropractic Board, Psychologist Board, and Optometrists & Dispensing Opticians Board 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 ongoing and renewed for nine years from 04 February 2025 to 03 February 2034.

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.

Note 9 - Commitments

The Council 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 and amendment of total costs of \$248,339 per annum effective from 01 February 2025.

	2025 \$	2024 \$
Due in 1 year	248,339	247,664
Due between 1-2 years	248,339	247,664
Due between 2-5 years	206,950	454,036
	703,628	949,364

Note 10 - Contingent liabilities and guarantees

There are no contingent liabilities or guarantees at balance date. (2024: \$Nil)

Note 11 - Events after the balance date

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



OCNZ

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