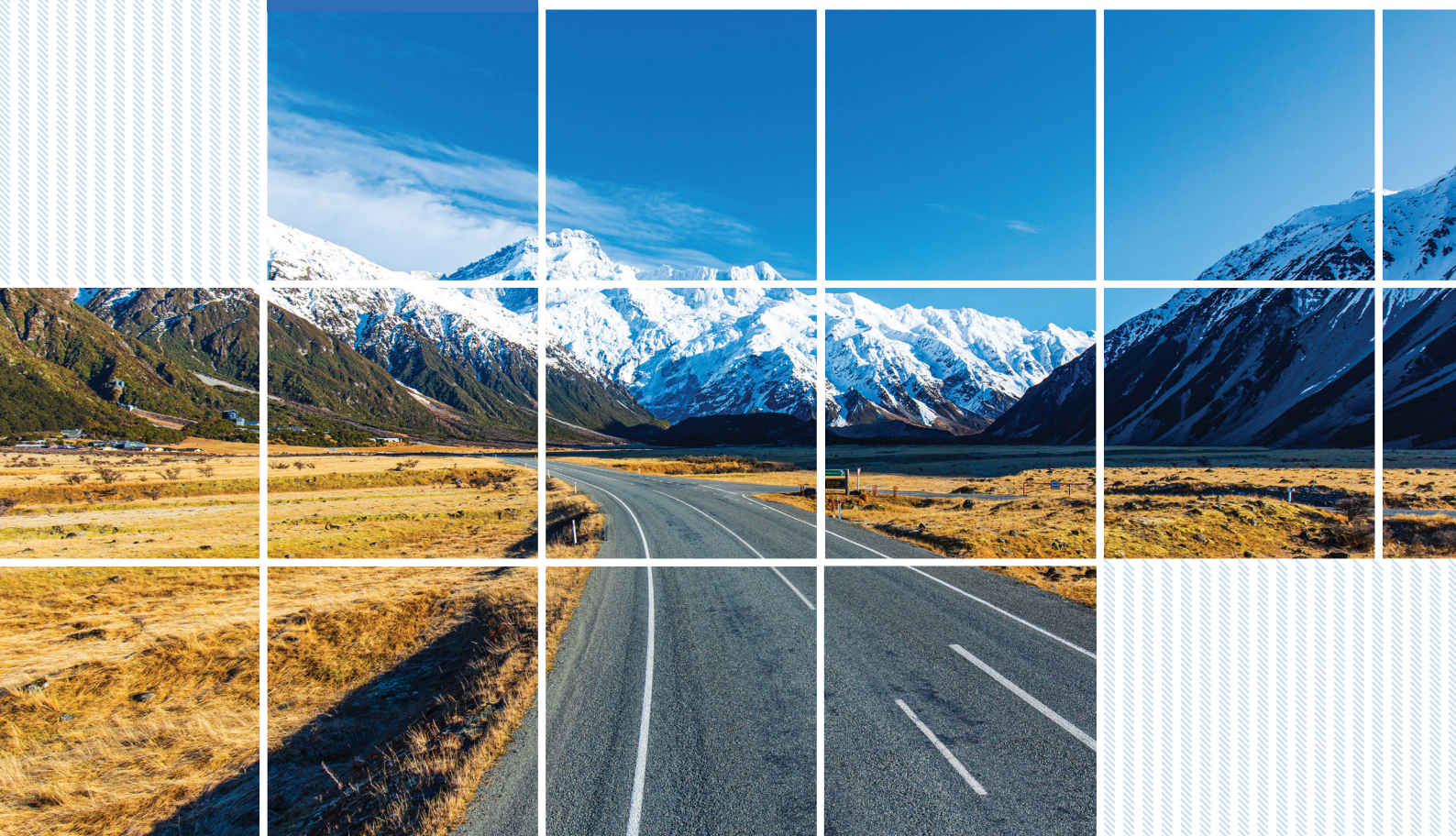


PŪRONGO Ā-TAU ANNUAL REPORT



2024



NEW ZEALAND
CHIROPRACTIC BOARD
TE POARI KAIKOROHITI O AOTEAROA

Te Poari Kaikorohiti o Aotearoa | the Chiropractic Board is pleased to present this report for the year ended 31 March 2024.



Throughout this report:

- the Health Practitioners Competence Assurance Act 2003 is referred to as the Act
- te Poari Kaikorohiti o Aotearoa | the Chiropractic Board is referred to as the Board
- annual practising certificates are referred to as APC's.

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From the Chair and General Manager

Te Poari Kaikorohiti o Aotearoa, the Chiropractic (Board) is pleased to submit the report for the year ending 31 March 2024 to the Minister of Health. This report is presented in accordance with section 134(1) of the Health Practitioners Competence Assurance Act 2003 (HPCA Act).

Achievements:

Strategic Direction to 2026

- Publication of the competency standards
- Continuing Review of existing policy and standards
- Extensive review of the current strategic plan
- Investigation into Compassionate Regulation as a model for best-practice regulation and the next potential evolution for the NZCB as a right-touch regulator

Stakeholder Relationships

- Regular meetings with NZCC, NZCA through memorandum of understanding meetings, formal oversight of NZCC and professional conferences.
- Regular meetings with CBA, CCEA
- Fostering of International relationships through meetings with the GCC and heads of programmes of Chiropractic Educational facilities in the UK, facilitation of networking through attendance of NRAS, WFC and CLEAR conferences.
- Participation in CCEA Competency Standards Development Workshops.

RA review 2021 the journey so far

During 2021 all Responsible Authorities underwent performance reviews in accordance with s.122A of the Health Practitioners Competence Assurance Act 2003 (HPCA Act). The purpose of those reviews was to provide assurance to the Crown and public that responsible authorities are performing their functions as set out in s.118 of the HPCA Act efficiently and effectively.

Recommendations	The Board's response
Further explore with CCEA more specifically including the New Zealand cultural context in the CCEA's Accreditation standards and Accreditation policy and procedures.	<p>The Chair and Registrar actively participated in workshops with the CCEA to address this recommendation. The Chair and Registrar directed CCEA to expert advisors on the New Zealand cultural context to inform the process.</p> <p>CCEA's revised standards are now nearing publication.</p>
Complete the review of the Professional Standards for Chiropractors and implement with the profession.	<p>The Board completed and published its updated competency standards earlier this year. These came into effect on 01 April 2024.</p>
Continue the journey for the Board working as a Te Tiriti engaged organisation embodying the principles of equity within a Te Tiriti directed framework.	<p>The Board remains committed to this important journey.</p> <p>To enable this, the Board engaged Dr. Jim Mather from Mather Solutions to facilitate two strategic planning days and participated in a one-day workshop, "Groundworks: Understanding Te Tiriti in Depth".</p>

The year ahead (01 April 2024 – 31 March 2025)

- Working with Appointments team to ensure Board member appointments are fit for purpose.
- Continuing our Te Tiriti and cultural journey.
- Complete review and rewrite of the Advertising Standards
- Implementing of Code of Ethics Review process, this will initially involve Code of Ethics Workshops nationally with the Public and Profession and the establishment of a Code of Ethics Review Committee.
- Participating in HPCA Act review.
- Investigations into removal of barriers for registration of Internationally-qualified professionals.

Thanks and gratitude

2023/2024 continued to be a productive period with many refinements made to Board protocol, function, and policy.

The Chair and General Manager wish to express their sincere appreciation of the Board executive staff's ongoing efforts and to thank all Board members for their dedication and considered input to Board deliberations during the year.

Board members continue to focus on the best interests of New Zealanders by ensuring the delivery of chiropractic care within the healthcare system, is of a high standard. In doing this they act to protect the health and safety of the public of New Zealand.



Dr Tim Cooper, Chiropractor

Chair



Glenys Sharman

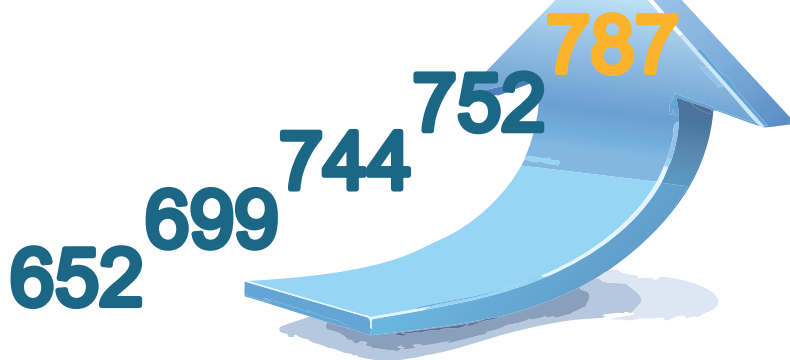
General Manager/Registrar



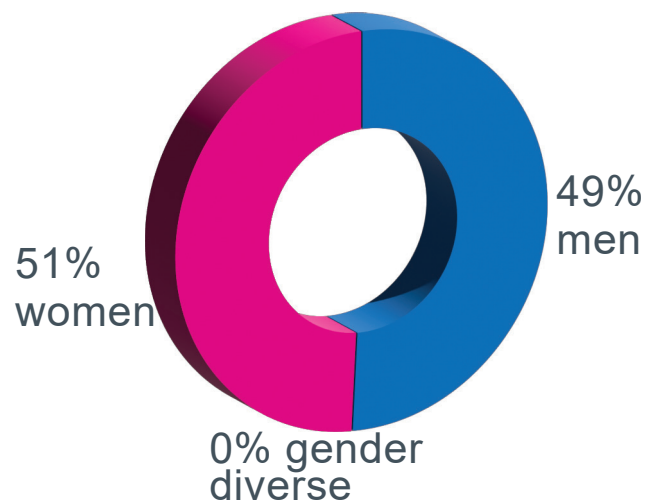
Numbers

1017
Total registrants

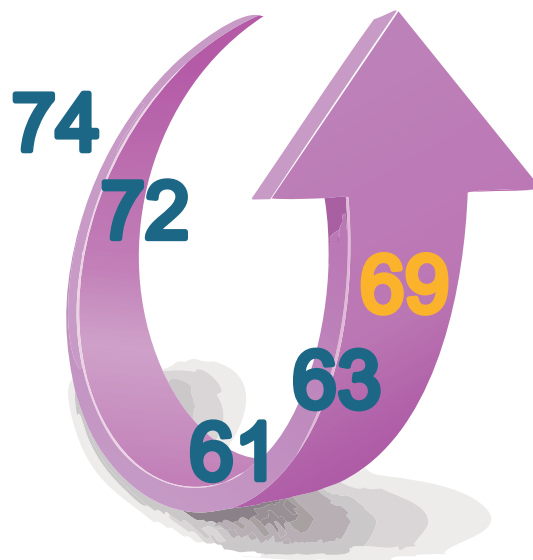
2019-2024 APC holders



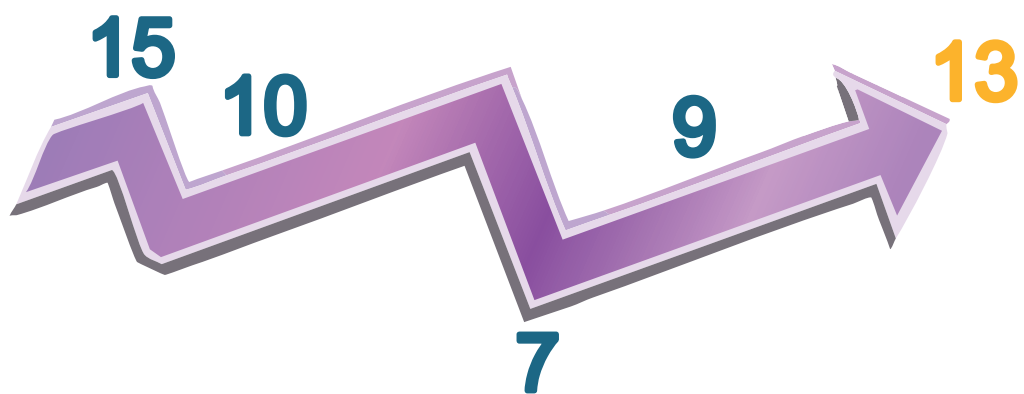
Practising chiropractors



2019-2024 newly registered chiropractors



2019-2024 notifications received



Who we are

The Board is the responsible authority for the chiropractic profession, established under the Health Practitioners Competence Assurance Act 2003 (the Act).

Under the Act, the Board regulates one scope of practice: Chiropractor

What we do

The Act provides us with legal powers to set and enforce the standards the public have a right to expect of chiropractors in Aotearoa New Zealand. Our overriding concern is the health and safety of the public, not to protect the interests of practitioners.

Our functions include (s.118 of the HPCA Act 2003):

- setting accreditation standards and competencies for the chiropractic profession,
- prescribing qualifications, accrediting and monitoring chiropractic education and training programmes,
- setting the standards for clinical and cultural competence, and ethical conduct that chiropractors must meet before and after they are registered,
- registering and maintaining the register of chiropractors in Aotearoa New Zealand,
- ensuring registered chiropractors are skilled, competent and fit to practise safely,
- setting recertification programmes so chiropractors maintain their skills and competence and continue to learn throughout their professional careers,
- reviewing and taking action to remedy the competence of chiropractors where concerns have been identified,
- investigating the professional conduct or health of chiropractors, where concerns have been raised about their performance, and taking appropriate action,
- promoting and facilitating collaboration and co-operation in the delivery of health services: promoting education and training in the profession.

The way we work

We are a right-touch regulator and aspire to incorporate risk-based regulation into our work as our data and information capabilities mature and evolve. We use a right-touch approach to guide our work and the decisions we make to regulate our practitioners and protect public health and safety.

We perform our functions in ways that are consistent, fair and proportionate to all. We aim to use the appropriate level of regulatory force required in each practitioner case to achieve the best outcomes for the public.

Vision

To be a leader in the regulation of Chiropractic, enabling workforce excellence through ensuring safe, competent, fit to practice and effective chiropractors in Aotearoa New Zealand.

Purpose

To protect the health and safety of the public through the regulation of chiropractors in Aotearoa New Zealand.

Values

1. Engagement, Support and Cultural Responsiveness
2. Best Practice, Excellence and Integrity
3. Fairness and Transparency
4. Accountability

The strategic plan

The Board's strategic plan (2022-2026) outlines its strategic priorities, describing the work it plans to undertake during this period. The Board's focus is to better protect public safety through proportionate and transparent regulatory frameworks, ensuring compliance, and promoting collaboration.

2023 the Board began the journey to completely review its strategic priorities and to refresh its strategic plan. The Board aims to have this completed by early 2025.



The Board, Committees and Organisation

The Board oversees the strategic direction of the organisation, monitors management performance and implements the requirements of the Act. The Board is accountable for its performance and decisions to Parliament, the Minister of Health, chiropractors, and the public.

The Board is supported by its staff, who are responsible for delivering the Board's statutory functions, implementing the strategic direction, and managing the projects required to support the Board's goals.

The Board

Board members are appointed by the Minister of Health and is comprised of six chiropractors and two lay members.

Board member movement for the reporting year (at 31 March 2024):

Board Member		Date of appointment	Term renewed	Term end date
Dr Tim Cooper	Practitioner	10/4/2019	07/11/2022	06/11/2025
Dr Stacey Medway	Practitioner	10/06/2020	Pending	10/06/2023
Ms Tia Warbrick	Lay member	10/06/2020	Pending	10/06/2023
Dr Edward Benson-Cooper	Practitioner	14/06/2021	Pending	01/06/2024
Dr Chad Esaiah	Practitioner	23/02/2022	N/A	22/02/2025
Mr Tyler Dunkel	Lay member	07/11/2022	N/A	06/11/2025
Dr Jesse Cleave	Practitioner	07/11/2022	N/A	06/11/2025
Dr Sandy Bansal	Practitioner	07/11/2022	N/A	06/11/2025

At the time of writing this report:

- Dr Medway, Ms Tia Warbrick, and Dr Edward Benson-Cooper were reappointed July 2024.

Board Committees

The Board has the following committees who have delegated authority to undertake various functions, including advising the Board on issues which fall within their respective portfolio.

- Finance, Audit and Risk Committee (three members)
- Policy Committee (four members)
- Registration and Recertification Committee (five members)

Board Meetings

During the reporting period Board members attended four face-to-face Board meetings, four special meetings, two strategic planning days (one in November 2023, the second in February 2024) and a Te Tiriti cultural training day.

Conflicts of Interest

All members are required during meetings to declare any conflicts of interest with agenda items, and a Declaration of Interests Register is maintained for all Board members and senior staff.

Collaboration with Regulatory Authorities

Collaboration continues to occur with the Regulatory Authorities New Zealand. With periodic meetings to discuss matters of common interest, both at an operational and a governance level. The Board is an active participant in these collaborations and considers it an important vehicle for improving regulation across the health professions.

Secretariat

The Board employs two dedicated staff members, the Registrar-General Manager who is responsible for all day-to-day activities of the Board and the Deputy Registrar who provides support to the Registrar.

The Board along with the Boards it is collocated with, receives back-office support from the Nursing Council.

Registration

Chiropractic Scope of Practice

Section 11 of the HPCA Act requires the Board to describe the profession of chiropractic in one or more Scopes of Practice.

The Board has gazetted one Scope of Practice which is “chiropractor”. A copy of this Scope of Practice can be found on the Board’s website: www.chiropracticboard.org.nz.

Australian-registered practitioners are generally entitled to register in a similar scope of practice in Aotearoa New Zealand under the Trans–Tasman Mutual Recognition Agreement Act 1997 (TTMR).

To practise in New Zealand, practitioners who qualified elsewhere need to complete an assessment of their qualification and experience against the required standard of competence and provide a satisfactory Certificate of Good Standing (where applicable).

Registration Examinations

The Board outsources the administration of the examination for overseas-educated chiropractors to the CCEA. Overseas educated chiropractors interested in registration in New Zealand have three opportunities to undergo an examination by the CCEA each year: two in Australia and one in New Zealand.

Prescribed Qualifications

A Board function is to prescribe 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. The Board delegated the accreditation function to the CCEA, of which it is a member, however, it retains the right to either accept or reject its recommendations.

Pursuant to Section 12 of the Act, the following qualifications are prescribed for registration as a Chiropractor:

Registration as a chiropractor in New Zealand under the Chiropractic Board Scope of Practice requires either:

1. a Council on Chiropractic Education Australasia (CCEA) accredited Chiropractic qualification from the New Zealand College of Chiropractic, Auckland; or
2. a pass in an examination set by the New Zealand Chiropractic Board for chiropractors trained overseas who have graduated from an institution with accreditation status as recognised by a member body of the Council on Chiropractic Education International (CCEI); or
3. under the provision of the Trans-Tasman Mutual Recognition Act 1997, registration by the Chiropractic Board of Australia at the time of application.

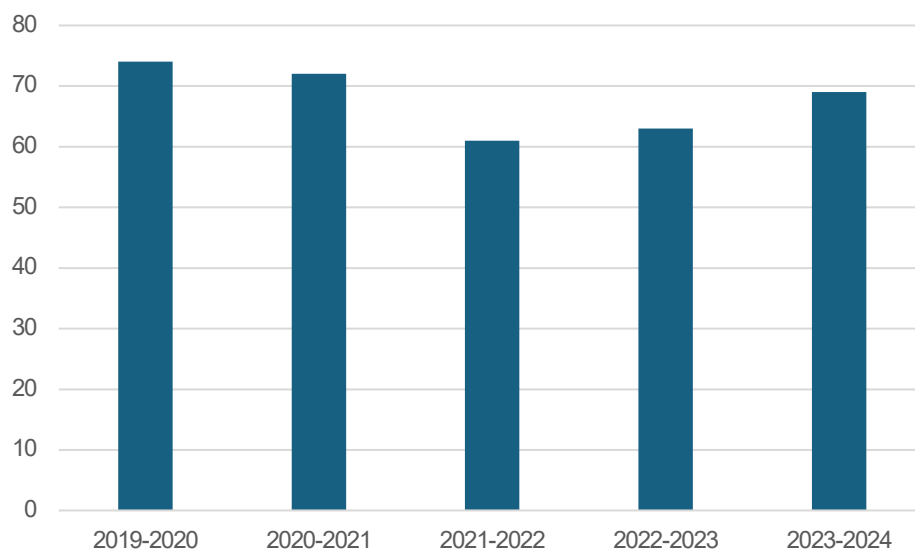
Registration Statistics

During the reporting period the Board received a total of 69 new applications for registration.

- 65** NZ graduates
- 2** TTMRA
- 2** CCEA exam pathway

The two Chiropractors registered through the CCEA pathway were from: the USA

Registrations granted in the previous five years:



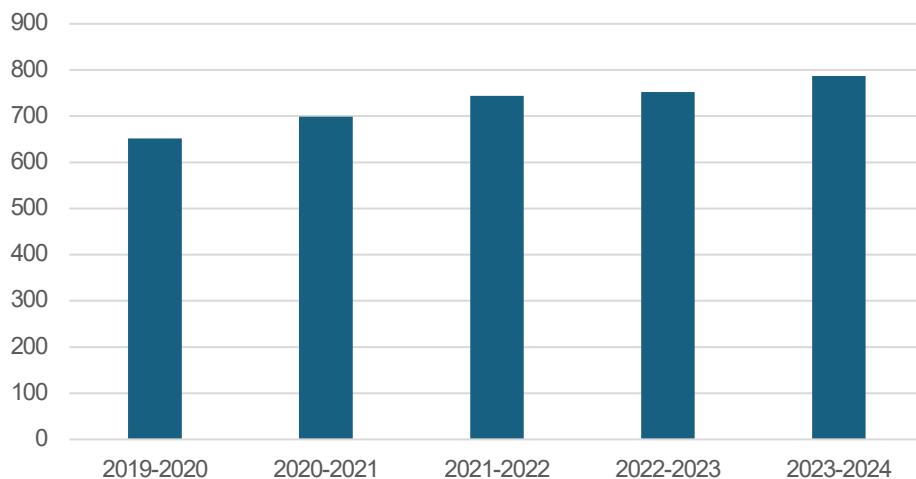
Annual Practising Certificates

All practising chiropractors must hold a current APC, which is renewed annually. To obtain an APC, practitioners must assure the Board that they have maintained their competence and are fit to practise.

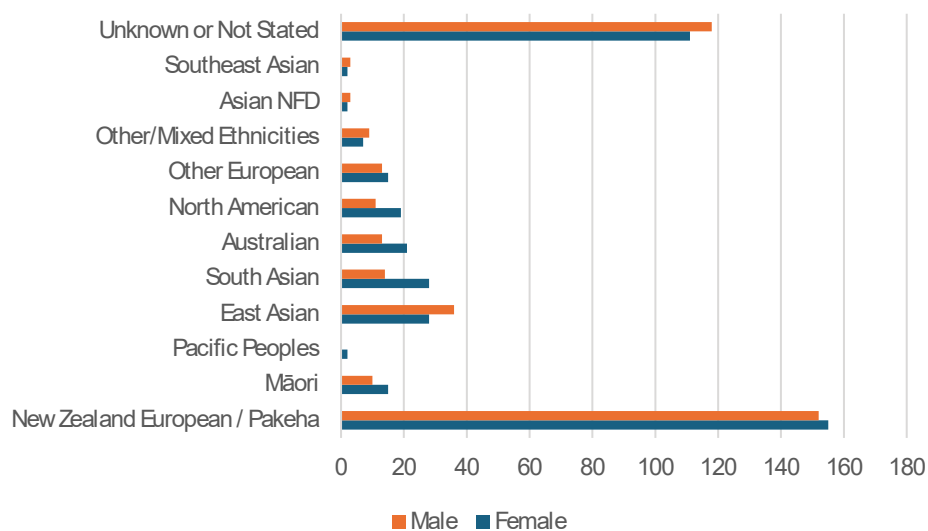
Issuing an APC is the Board's way of confirming to the public that a chiropractor has met the Board's requirements. The Board will decline an APC application if it is not satisfied that a chiropractor has met the requirements.

The Board maintains a Public Register of chiropractors, pursuant to section 136 of the HPCA Act. As of 31 March 2024, the Register contained **1017** names, of which **787** held current Annual Practising Certificates.

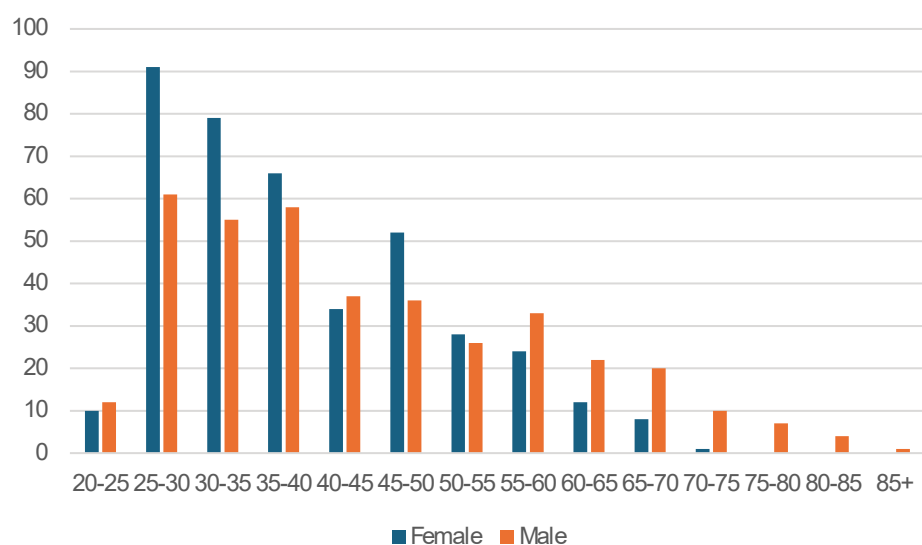
APC's issued in the previous five years:



Ethnicity of practising chiropractors:



Age of practising chiropractors:



Competence, Fitness to Practice and Recertification

The Board is responsible for monitoring chiropractors, to ensure they meet and maintain practice standards to protect the health and safety of the New Zealand public.

Competence notifications

The Board ensures chiropractors meet and maintain the Board's standards to protect the health and safety of the public of New Zealand. Part 3 of the Act provides mechanisms the Board can use when it becomes aware that a chiropractor is failing to meet the required standard of competence.

Under the Act, a chiropractor may have their competence reviewed at any time, or in response to concerns that may be raised about their competence to practise.

A complaint or notification about a chiropractor's competence is not dealt with as a disciplinary matter. The Board does not bring charges against a practitioner in relation to their competence nor does the Board seek to establish guilt or fault.

Wherever possible, the Board aims to review, improve, and educate. Conditions may be included in the chiropractor's scope of practice following a competence review, if considered a requirement to maintain public safety.

A concern or complaint about a practitioner's competence can be raised by:

- a patient/health consumer,
- a colleague,
- an employer,
- the Ministry of Health,
- the Accident Compensation Corporation,
- the Health and Disability Commissioner.

Source of complaints and notifications related to competence matters

The Board receives complaints and notifications related to competence from several sources. During the 2023/2024 year there were two complaints or notifications related to competence. Most competence complaints and notifications over the last five years were received by a patient/health consumer.

Both complaints related to the standards of care.

Source of complaints relating to competence and fitness to practice over five years:

Source	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
ACC		1			
HDC				1	1
Other health practitioner					
Patient/health consumer	1	1	1	1	1
Other					
TOTAL	1	2	1	2	2

Outcomes of competence complaints and notifications

When the Board receives a notification or expression of concern about a chiropractor’s competence and initial inquiries are completed, the Board may decide to:

- order a competence review; or
- undertake an educational discussion with the practitioner; and
 - determine an interim order; or
 - issue a risk of harm notice; or
 - take no further action.

If the Board orders a competence review and has grounds to believe the chiropractor may pose a risk of serious harm to the public, an interim order can be made to suspend the chiropractor’s APC or alter (restrict) their scope of practice.

There could be multiple outcomes relating to complaints/notifications relating to competence over an extended period.

Outcomes of complaints and notifications related to competence received in 2023/2024:

Received	Completed	Ongoing
2	1	1
Outcomes:	No further action	Competence review

Competence reviews

Competence is measured against the competency standards. The Board orders a competence review if it believes a chiropractor may be practising below the required standard of competence.

The purpose of a competence review is to assess the chiropractor's competence, and if a deficiency is found, to put in place appropriate measures to help the practitioner meet the standard while ensuring they are safe to practise. It is a supportive and educative process.

Number of competence reviews over the last five years:

2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
0	1	0	0	1

Competence-related supervision and oversight

Supervision and oversight are statutory tools to help the Board ensure chiropractors are fit and competent to practise and do not pose a risk of harm to the public.

The Board may make an order of supervision in a variety of situations, including:

- where a practitioner is returning to practice after more than three years out of practice,
- where a practitioner is suffering from a health condition,
- as an interim measure while a competence review is being conducted,
- following a failure to satisfy the requirements of a competence programme.

The Board made no orders involving supervision relating to competence notifications during the reporting period.

The nature of oversight varies according to the needs of the individual practitioner but is always focused on maintaining public safety. Oversight is provided by a mentor according to the needs of an individual practitioner.

There were no practitioners receiving mentoring for competence related issues during the reporting period.

Health

If a chiropractor develops a physical or mental health problem, it may affect their ability to practise safely.

To protect the health and safety of the public, the Act sets out a regime for the notification and management of practitioner health issues. This is a formal regime that permits the Board to require a practitioner to undergo medical assessments and, where appropriate, to suspend a chiropractor's registration or place conditions on their scope of practice.

Where the health and safety of the public is not otherwise compromised, and where the practitioner is prepared to cooperate, the Board may use more informal voluntary undertakings.

There were no new referrals of a health under section 45 of the HPCA Act for this reporting period. There was one ongoing self-referral health notification from the previous period who entered a voluntary undertaking with the Board.

Recertification

Recertification is a statutory process used to re-validate chiropractor's competence and fitness to practise. Our recertification system is a fundamental tool for ensuring lifelong practitioner competence

The Board's Continuing Professional Development (CPD) programme is a key tool to ensuring practitioners maintain their chiropractic competence. The Board expects Chiropractors will demonstrate engagement in continuous and ongoing CPD activities involving a variety of learning activities. They must be able to articulate how their CPD activities have impacted on their practice as a Chiropractor.

The Board currently has a two-year CPD cycle where a chiropractor is required to undertake 20 hours of CPD activities each year.

The next audit is scheduled to take place early to mid-2024



Conduct matters

Complaints related to conduct fall into two broad categories:

1. an allegation the practice or conduct of a chiropractor has affected a patient/ health consumer;
2. disciplinary matters that do not directly involve a health consumer. These include, for example, a chiropractor practising without an APC, having committed a disciplinary offence, being convicted by the courts, or a notification from ACC.

The Board has a clear policy and process for management of complaints, when there is an allegation that a patient has been affected. When the Board receives such a complaint, it promptly refers the matter to the Health and Disability Commissioner (HDC) as required under the Act. The HDC can refer the complaint back to the Board to establish whether there has been a breach of conduct.

The Board may make interim orders where the chiropractor is alleged to have engaged in conduct that:

1. is relevant to—
 - a. a criminal proceeding that is pending against the practitioner; or
 - b. an investigation about the practitioner that is pending under the Health and Disability Commissioner Act 1994 or under this Act;

AND

2. in the opinion of the responsible authority held on reasonable grounds, casts doubt on the appropriateness of the practitioner's conduct in his or her professional capacity.

These orders can include suspending the practising certificate of the health practitioner, or the inclusion of one or more conditions in the health practitioner's scope of practice.

In 2023/2024 the Board received 11 complaints and notifications concerning conduct involving chiropractors and carried over five complaints relating to conduct from the previous year.

Complaints from various sources and outcomes:

Source	Received		Referred to HDC	Referred to PCC	Referred to HPDT	Outcomes		
	New	Existing				No further action	Other action	Ongoing
Consumer	5	1	5	1		1		5
ACC	2	1	0	0			2	1
HDC	1		0			1		
Health practitioner	2		1	1		1	1	
Other	1	3	0	3	3		1	
TOTAL	11	5	6	5	3	3	4	6

Complaints from various sources over five years:

Source	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
ACC	8	2		3	2
Courts					
HDC	2				1
Other health practitioner	2		2		1
Patient/health consumer	1	2	2	1	5
Police			1		
Other		4	1	3	2
TOTAL	13	8	6	7	10

Types of complaints and outcomes

Outcomes of complaints and notifications concerning conduct When the Board receives a notification or expression of concern about a chiropractors conduct, and initial inquiries are completed the Board may decide to:

- refer the matter for investigation to a Professional Conduct Committee (PCC); or
- undertake an educational discussion with the practitioner; and
- determine an interim order; or
- take no further action.

Categories and outcomes of notifications related to conduct received in 2023/2024:

	Complaint	Outcome
1	2 complaints received regarding inappropriate behaviour.	Referred to PCC. Ongoing.
2	Overseas registration suspended.	Registration suspended for 4 months. Underwent mentoring regarding clinical records. Case closed.
3	Inappropriate communications.	Referred to PCC. Ongoing.
4	Statements on websites.	Educational letter. Case closed.
5	Practising without APC.	Practitioner passed. Case not persisted.
6	Treatment of family and claiming ACC.	Educational letter. Case closed.
7	Treatment of family and claiming ACC.	Educational letter. Case closed.
8	Criminal conviction.	Referred to PCC. No further action. Case closed.
9	Poor communications.	Educational letter. Case closed.
10	Aggressive marketing tactics encouraging costly treatment plans.	Referred to PCC. Ongoing.
11	Aggressive marketing tactics encouraging costly treatment plans.	Referred to PCC. Ongoing.

Professional Conduct Committee

A Professional Conduct Committee (PCC) is a statutory committee appointed by the Board to investigate conduct issues as they arise. It is completely independent of the Board.

The Board refers matters to a PCC in two situations:

1. Notification that a chiropractor has been convicted of an offence in Court.
2. Where the Board considers information held raises questions about a chiropractor's conduct.

A PCC comprises two registered chiropractors and one lay member. A PCC must make recommendations and/or determinations. One of the determinations is that a charge be brought against the chiropractor before the Health Practitioners Disciplinary Tribunal.

Number of PCCs from 2019/2020 to 2023/2024:

2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
0	4	1	3	5

HPDT hearings 2019/2020 to 2023/2024:

2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
1	0	1	3	1

The Board had one case before the HPDT during the reporting year. The HPDT ordered for the practitioner to be censored and undertake professional supervision for a period of two years.

The practitioner is complying with all requirements.



Financials

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE CHIROPRACTIC BOARD'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Auditor-General is the auditor of the Chiropractic Board ('the Board'). 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 Board of New Zealand on his behalf.

Opinion

We have audited the performance report of the Board 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 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 entity information and financial position as at 31 March 2023; 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 4 December 2024. This is the date at which our opinion is expressed.

We acknowledge that our audit was completed later than required by section 41 of the Charities Act 2005. This was due to the auditor shortage in New Zealand.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the performance report and we explain our independence.

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 Board for the performance report

The Board is responsible for preparing the performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Board 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 performance report, the Board is responsible for assessing the Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Board or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the performance report

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 Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- 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 Board'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 Board 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 represents the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Independence

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

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



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand

Chiropractic Board

Entity Information

For the year ended 31 March 2024

Legal name of entity	Chiropractic Board
Type of entity and Legal Basis :	<p>The Chiropractic Board (the Board) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCA Act) and is a Responsible Authority under that Act.</p> <p>Entity is a registered Charity under the Charities Act 2005, registration number CC34714.</p>
Entity's Purpose or Mission:	<p>"The Board is established under the HPCA Act that enables self-regulation of various health professions - the principle purpose of the act being to protect the health and safety of members of the public by providing for mechanisms to ensure that health practitioners are qualified, competent and fit to practise their profession.</p> <p>The functions of the Board are to:</p> <ol style="list-style-type: none"> 1. 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; 2. Authorise the registration of health practitioners under this Act, and to maintain registers; 3. Consider applications for annual practising certificates (APCs); 4. Review and promote the competence of health practitioners; 5. Recognise, accredit, and set programmes to ensure the ongoing competence of health practitioners; 6. Receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners; 7. 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; 8. Consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession; 9. Set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession; 10. Liaise with other authorities appointed under this Act about matters of common interest; 11. Promote education and training in the profession; 12. Promote public awareness of the responsibilities of the authority; 13. 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 Board has eight (8) members. Six (6) chiropractors 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 Board received its main income from APC fees paid by registered chiropractors.
Additional information:	To protect the public, the Board is also responsible for making sure that chiropractors 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 the public by providing for mechanisms to ensure that chiropractors are competent and fit to practise.

Chiropractic Board Statement of Financial Performance

For the year ended 31 March 2024

	Note	2024 \$	2023 \$
Revenue			
APC fees		668,276	630,058
Registration fees		9,180	8,515
Non-Practising fee		17,304	28,696
Other income and cost recoveries		12,390	4,442
Interest		85,534	36,081
Disciplinary orders and recovery		-	33,500
Insurance claim		-	30,317
Total Revenue		792,684	771,608
Expenditure			
Board & committees	1	232,524	262,149
Secretariat	2	439,003	376,743
Disciplinary expenses	3	74,855	43,258
Total Expenditure		746,381	682,150
Net Surplus		46,303	89,457

Chiropractic Board Statement of Movement in Equity

For the year ended 31 March 2024

	Note	2024 \$	2023 \$
Accumulated funds at the beginning of period		1,380,468	1,291,011
Net surplus for the period		46,303	89,457
Accumulated funds at the end of period		1,426,771	1,380,468

Chiropractic Board Statement of Financial Position

For the year ended 31 March 2024

	Note	2024 \$	2023 \$
EQUITY	7	1,426,771	1,380,468
CURRENT ASSETS			
Cash and cash equivalents		419,168	660,080
Investments		1,635,973	1,346,457
Accounts receivable	5	45,164	53,212
Prepayments		26,742	37,679
Accrued interest		31,189	13,182
Total Current Assets		2,158,236	2,110,610
NON-CURRENT ASSETS			
Fixed assets	4	5,483	11,725
Intangible assets	4	7,615	22,605
Total Non-Current Assets		13,098	34,330
TOTAL ASSETS		2,171,334	2,144,940
CURRENT LIABILITIES			
Accounts payable and provisions	8	85,673	65,557
Employee costs payable	9	36,141	33,207
Income in advance	6	555,410	586,554
Goods and services tax		66,097	76,692
WHT payable		1,242	2,463
Total Current Liabilities		744,563	764,472
TOTAL LIABILITIES		744,563	764,472
NET ASSETS		1,426,771	1,380,468

For and on behalf of the Board



Dr Tim Cooper
Chairperson

04 December 2024



Glenys Sharman
GM/Registrar

04 December 2024

Chiropractic Board 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	605,102	659,151
Registration income	57,770	37,210
Other fees	21,182	(1,835)
Interest revenue	67,527	30,680
<i>Cash was applied to:</i>		
Payments to suppliers & employees	(692,383)	(658,827)
Payment/(refund) IRD for GST	(10,596)	794
Net cash flows from operating activities	48,604	67,172
Cash flows from Investing and Financing Activities		
<i>Cash was received from:</i>		
Short-term investments	1,099,964	838,471
Sale of fixed assets	-	435
<i>Cash was applied to:</i>		
Purchase of fixed assets	-	(10,389)
Short-term investments	(1,389,480)	(1,153,993)
Net Cash Flows from Investing and Financing Activities	(289,516)	(325,476)
Net Increase / (Decrease) in Cash	(240,912)	(258,303)
Opening Cash Brought Forward	660,080	918,383
Closing Cash Carried Forward	419,168	660,080
Represented by:		
Cash and cash equivalents	419,168	660,080

Chiropractic Board

Statement of Accounting Policies

For the year ended 31 March 2024

BASIS OF PREPARATION

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

The performance report was prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and has been prepared on the basis of historical cost.

The Board 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 income

Interest Income is recognised as it is earned using the effective interest method.

Receivables

Receivables are stated at estimated realisable values. Doubtful debts are estimated based on review of receivables at year end and if the debtor is making contribution against the debt, if no contribution the debt is fully provided for as a doubtful debt.

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.

Depreciation

Fixed Assets are shown at original cost less accumulated depreciation. Depreciation has been calculated over the expected useful life of the assets at the following rates:

Fixtures and Fittings	20% straight line
Computer Equipment	33.33% straight line
Office Equipment	40% straight line
Office Refit	20% straight line

Amortisation

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

Website	33.33% straight line
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Taxation

The Board is registered as a charitable entity under the Charities Act 2005. The Board is exempt from Income Tax.

Investments

Investments are recognised at cost. Investment income is recognised on an accruals basis where appropriate.

Goods & Services Tax

The board 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 includes petty cash, deposits at cheque account and saving account with banks.

Employee entitlements

Provision is made in respect of the Board's liability for annual leave at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. No provision is made for sick leave entitlement as this does not accumulate.

Comparatives

Some prior year comparative figures have been reclassified to match current year disclosure.

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2024

	Note	2024 \$	2023 \$
1. BOARD & COMMITTEES			
Conferences		7,530	4,340
Fees		138,962	114,333
Meeting expenses, training ,travel & others		61,274	39,272
Projects		24,758	104,204
		232,524	262,149

In financial year 2023, the income from insurance claims was recorded under revenue, whereas the cost of upgrading the website was recorded under project expenses.

Fees paid to Board and Committee members

Sandeep (Sandy) Bansal (Board member)	12,040	5,725
Chad Esaiah (Board member)	12,088	6,188
Edward Benson-Cooper (Deputy Chairperson))	17,957	12,138
James Burt (Deputy Chairperson)-Finished Nov 22	-	8,675
Elizabeth Hird (Lay member)-Finished Nov22	-	7,563
Tyler Dunkel (Lay member)	8,780	3,612
Timothy Cooper (Chairperson)	60,804	48,246
Stacey Medway Morgan (Board member)	7,464	10,550
Tia Warbrick (Lay member)	7,388	9,138
Jesse Cleave (Board member)	12,441	2,500
	138,962	114,333

There were no fees paid to board members relating to projects this Financial year.

2. SECRETARIAT

Audit fees		7,335	7,050
Depreciation & amortisation	4	21,232	23,690
Legal costs		15,822	12,230
Occupancy costs		24,418	24,080
Information technology		31,393	23,784
Other costs		27,283	20,886
Personnel costs		200,382	188,280
Staff travel		19,007	10,017
Professional fees		48,510	23,455
Professional membership		40,876	40,298
Telephone, Postage & Printing and Stationery		2,745	2,974
		439,003	376,743

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2024

	Note	2024 \$	2023 \$
3. DISCIPLINARY EXPENSES			
PCC Investigation Expense		71,623	26,806
HPDT Hearing Expense		3,232	16,452
		74,855	43,258

4. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

	Opening carrying value	Current year additions	Current year disposals / sales	Net depreciation, amortisation & impairment	Closing carrying Value
At 31 March 2024					
Furniture & fittings	731	-	-	(268)	463
Computer equipment	10,994	-	(2,075)	(3,899)	5,020
	11,725	-	(2,075)	(4,167)	5,483
Website & Software	22,604	-	(9,500)	(5,490)	7,614
	22,604	-	(9,500)	(5,490)	7,614

	Opening carrying value	Current year additions	Current year disposals / sales	Net depreciation, amortisation & impairment	Closing carrying Value
At 31 March 2023					
Furniture & fittings	1,008	-	-	(277)	731
Computer equipment	13,266	3,909	-	(6,181)	10,994
	14,274	3,909	-	(6,458)	11,725
Website & Software	33,356	6,480	(3,792)	(13,440)	22,604
	33,356	6,480	(3,792)	(13,440)	22,604

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2024

	2024 \$	2023 \$
5. ACCOUNTS RECEIVABLE		
Accounts receivable	40,802	63,212
Less provision for doubtful debts	-	(10,000)
Accrued income	4,362	-
	45,164	53,212
6. INCOME IN ADVANCE		
Fees received relating to next year		
APC fees	542,627	573,945
Non-Practising fee	12,783	12,609
	555,410	586,554
7. EQUITY		
General Reserve		
Accumulated surpluses with unrestricted use		
Balance at 1 April	1,101,361	968,645
Surplus/(deficit) for year	121,158	132,715
Balance at 31 March	1,222,518	1,101,361
Discipline Reserve		
Opening Balance	279,108	322,366
Discipline Costs	(74,855)	(43,258)
Balance at 31 March	204,253	279,108
Total Reserves	1,426,771	1,380,468
General reserve is used for operating expenses; Discipline reserve is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs.		
8. ACCOUNTS PAYABLE & PROVISIONS		
Accounts payable	65,669	39,439
Accrued expenses	20,004	26,118
	85,673	65,557

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2024

	2024 \$	2023 \$
9. EMPLOYEE COSTS PAYABLE		
PAYE owing	3,742	3,037
Holiday pay accrual	27,149	21,570
Kiwisaver contributions owing	1,473	1,247
Salary accrual	3,778	7,353
	36,141	33,207

10. COMMITMENTS

The Board has entered into a Service Level Agreement (SLA) with the Nursing Council of New Zealand from 1st April 2023 for the provision of back office corporate services. This SLA is for an initial term of 5 years. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2024 are: Property \$14,595. Corporate Services \$24,514. Total \$39,109 per annum. Lease expires 3 February 2028.

The lease agreement is in the name of Nursing Council of New Zealand.

	2024 \$	2023 \$
Due in 1 year	39,109	42,036
Due between 1-2 years	39,109	77,067
Due between 2-5 years	78,432	0
	156,650	119,103

11. RELATED PARTY TRANSACTIONS

Fees paid to board members are listed in note 1. Succeed Online Ltd provided services for the Board during the year. Succeed Online Ltd is a related party because of a Lay member of the Board is also a shareholder and director at Succeed Online Ltd. The value of services provided in the year was \$13,522 (2023: \$5,075). At the year end there was \$2,141 owed to Succeed Online Ltd by the Board (2023: Nil)

12. CONTINGENT LIABILITIES

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

13. CAPITAL COMMITMENTS

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

14. SHARED SERVICES

In 2015/16, 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 Nursing Council of New Zealand) is for five years taking effect from 1st February 2023 and expiring on 3rd February 2028.

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

15. EVENTS AFTER BALANCE DATE

There were no events after balance date. (2023: \$Nil)

16 BREACH OF STATUTORY REPORTING DEADLINE

The Chiropractic Board was required under the Charities Act 2005 to file its audited performance report with Charities Services by 30 September 2024. This timeframe was not met due to the late completion of the audit.

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