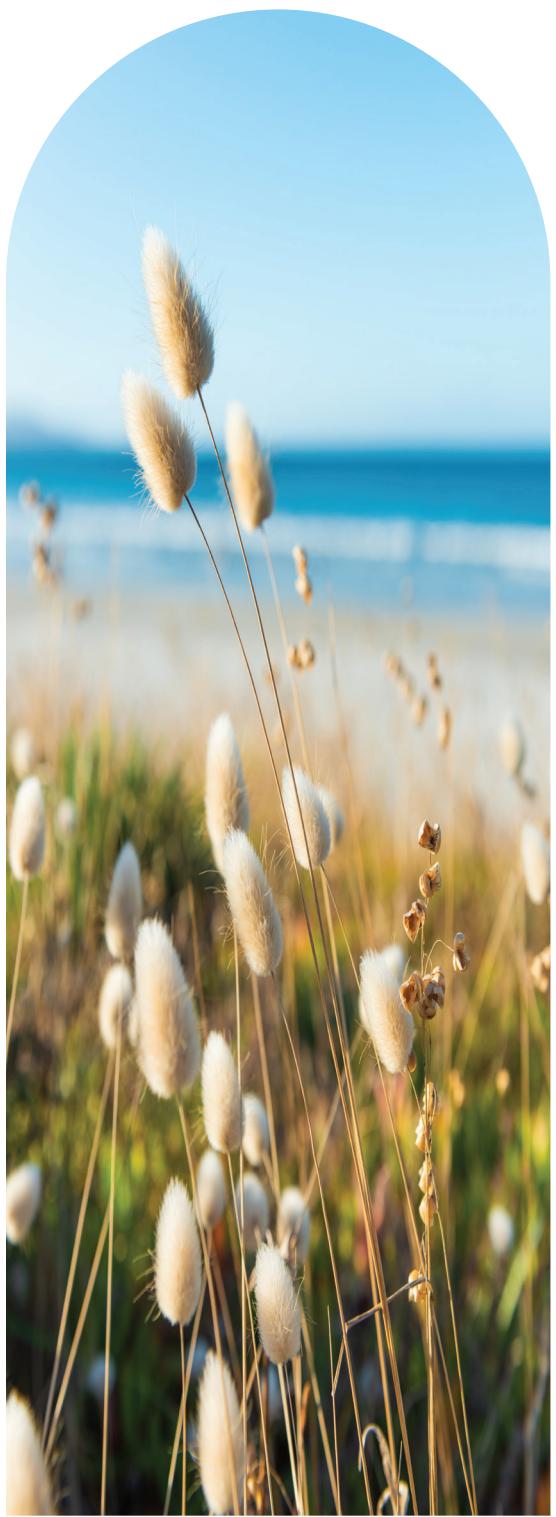


PŪRONGO Ā-TAU ANNUAL REPORT

2025



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 2025.



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 (the Board) is pleased to submit this report for the year ending 31 March 2025 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).

Highlights from 2024-2025

Review of existing policy and standards

- Continued review of existing policies and standards.
- Undertook extensive reviews and workshops of the current strategic plan, completed in August 2025.
- Completed a nationwide series of visits to meet with chiropractors and discuss the Code of Ethics. These meetings provided an opportunity for the profession to engage directly with the Board, ask questions, and share perspectives. This engagement initiated a review of the Board's Code of Ethics.
- Committed to implementing a compassionate model of regulation as the next evolution in becoming a right-touch regulator.
- Completed a review, rewrite, and consultation on the Advertising Standards. This review acknowledged that forthcoming changes to the Advertising Standards Authority (ASA) guidelines may require future updates to Board policy.

Stakeholder Relationships

- Maintained regular meetings with the New Zealand College of Chiropractic (NZCC) and the New Zealand Chiropractic Association (NZCA) through Memorandum of Understanding meetings and the Board's formal oversight of the NZCC.
- Attended the NZCA professional conference and addressed members at the AGM.
- Held regular meetings with the Chiropractic Board of Australia (CBA), the General Chiropractic Council (UK), and the International Chiropractic Regulatory Society (ICRS).
- Strengthened international relationships through meetings and networking at the World Federation of Chiropractic (WFC) and CLEAR conferences.

Financial Management

- The Board continues to maintain a strong financial position.
- Progressed the strategic plan to responsibly reduce excess financial reserves, including the continued non-imposition of a disciplinary levy, resulting in a deficit of \$(157,042). This was also due to costs related to three cases referred to the Health Practitioners Disciplinary Tribunal (HPDT).

Core business

The Secretariat continued to support the Board in fulfilling its statutory functions and ensuring that its core regulatory responsibilities were met. This included:

- Maintaining an accurate and up-to-date register of practitioners.
- Administering the annual practising certificate (APC) renewal process, enabling practitioners to practise safely and lawfully.
- Assessing applications for registration and approving those who meet the Board's professional and ethical standards.
- Monitoring and approving chiropractic education programmes leading to registration to ensure they continue to meet the Board's minimum competency standards.
- Communicating effectively with practitioners and stakeholders to promote understanding of the Board's role and activities.
- Managing practitioner competence and health matters in accordance with a right-touch and compassionate regulatory approach, ensuring actions are proportionate to the level of risk to public safety.
- Managing complaints efficiently and referring serious matters to Professional Conduct Committees (PCCs) under section 68 of the HPCA Act when appropriate..

Monitoring and accreditation

- Continued oversight of the NZCC chiropractic programme to ensure it meets required standards for registration.
- Undertook due diligence on granting registration eligibility for graduates of the newly accredited chiropractic programme at the International Medical University (IMU) in Malaysia, following accreditation by the Council on Chiropractic Education Australasia (CCEA). This assessment will continue once the CCEA confirms completion of required amendments to the IMU programme.
- Continued review of the Board's accreditation standards to ensure they remain current, robust, and aligned with international best practice.

RA Performance review

During 2021, all Responsible Authorities underwent performance reviews under section 122A of the HPCA Act. Of the three recommendations made, the Board has completed the first two and continues progress on the third:

1. Worked with the CCEA to more explicitly include the New Zealand cultural context within the CCEA's accreditation standards and policy framework.
2. Completed the review of the Professional Standards for Chiropractors and implemented these with the profession.
3. Continued the journey to embed Te Tiriti o Waitangi engagement and equity principles within a Te Tiriti-directed organisational framework.

The next review is scheduled for May 2026..

The year ahead (01 April 2025 – 31 March 2026)

- Work with the Ministry of Health Appointments team to ensure Board member appointments are fit for purpose.
- Continue the Board's Te Tiriti and cultural capability journey.
- Commence the review of the Code of Ethics, including the establishment of a Code of Ethics Review Committee. At the time of writing, a draft Code of Ethics and Professional Boundaries Standard is ready for peer review prior to wider stakeholder consultation.
- Participate in the HPCA Act and broader regulatory reform reviews.
- Investigate removal of barriers to registration for internationally qualified chiropractors.

Acknowledgments

The Board's work relies on the dedication and professionalism of its Secretariat. This small team continues to translate the Board's decisions into effective work programmes and day-to-day operations, while managing the ongoing demands of general business throughout the year.

The Board also acknowledges the chiropractors who take time to share feedback, opinions, and perspectives. This engagement is critical to strengthening processes and supporting the profession to ensure public safety.

Finally, the Board and Secretariat recognise the ongoing commitment and mahi of chiropractors across Aotearoa New Zealand, whose work contributes to the health and wellbeing of their patients and communities.



Dr Tim Cooper, Chiropractor

Chair

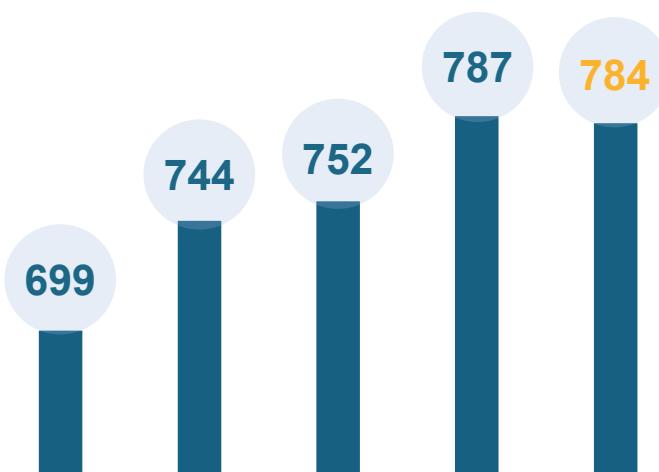


Glenys Sharman

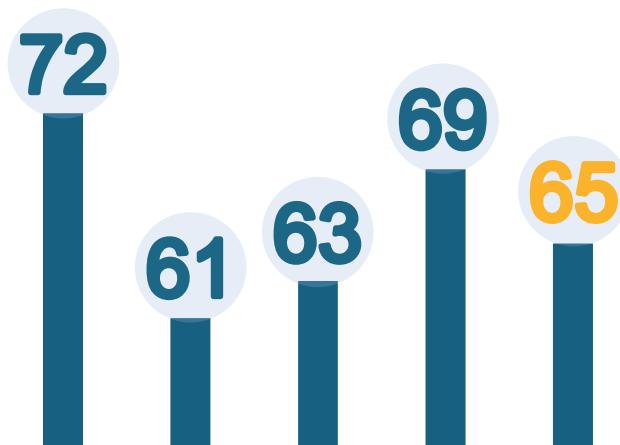
General Manager/Registrar

Numbers

2021-2025
APC holders

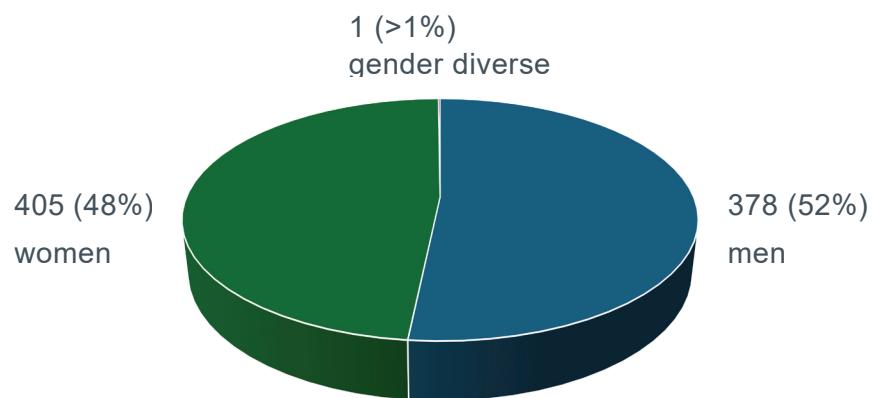


2021-2025
newly
registered
chiropractors

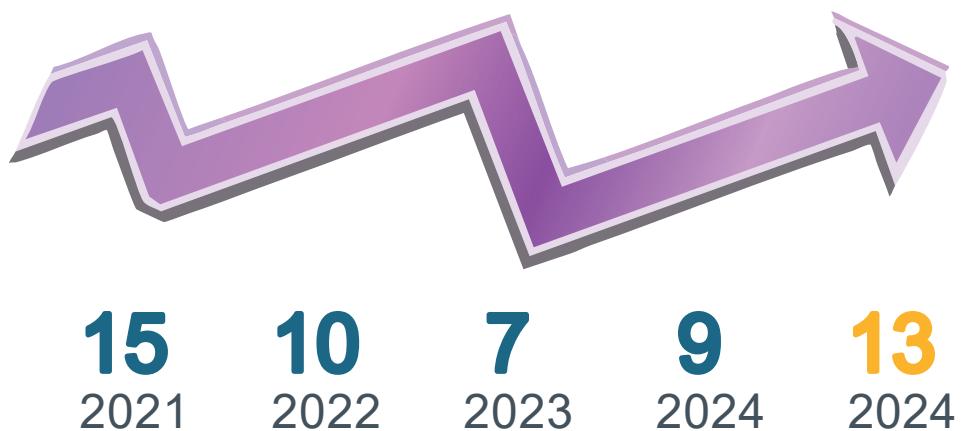


1014
Total registrants

Practising chiropractors



2021-2025 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, compassionate 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 and compassionate approach to guide our work in the decisions we make to regulate our practitioners and protect the public and their 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 all interactions with practitioners 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.

In 2023 the Board began the journey to completely review its strategic priorities and to refresh its strategic plan, after an extensive review, these were completed mid-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 2025):

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

Dr Sandy Bansal resigned from the Board the 06 July 2025. The Board takes this opportunity to acknowledge Dr Bansal's contribution during his time as a Board member.



From top left:

Tia Warbrick, Stacey Medway, Jesse Cleave, Edward Benson-Cooper (Dep Chair)

Chad Esaiah, Tim Cooper (Chair), Tyler Dunkel

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, one strategic planning 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 Responsible Authorities of 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.

Informal and formal engagement with other Responsible Authority Boards/Councils and staff by the Chair and Registrar has continued throughout the year. This is through maximising networking opportunities presented by attendance at domestic and international conferences, events and huis.

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 57 new applications for registration. This is down from the 69 NZ graduates for the previous reporting period. It is assumed this is due to impacts of the COVID-19 pandemic.

57 NZ graduates

2 TTMRA

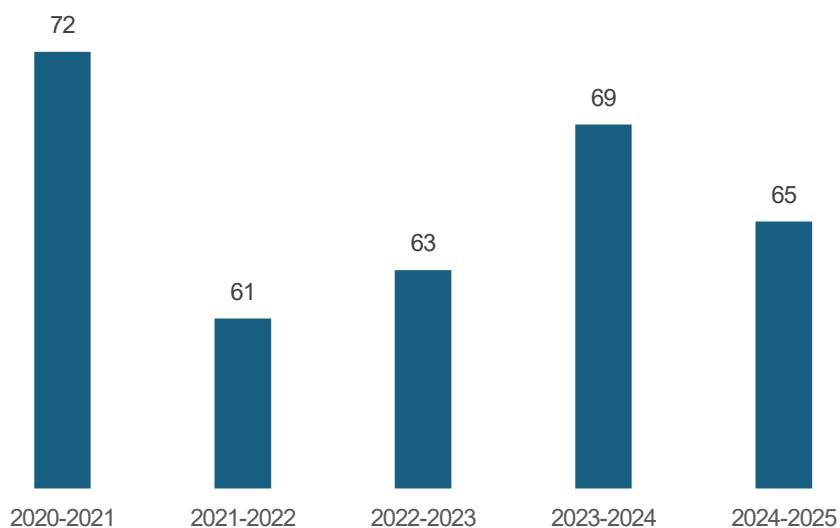
6 CCEA exam pathway

The six chiropractors registered through the CCEA pathway were from: the USA (4) and the UK (2)

Registration through Trans-Tasman Mutual Recognition Act 1997

The Trans–Tasman Mutual Recognition Act 1997 (TTMR) recognises Australian and Aotearoa New Zealand registration standards as equivalent. This allows registered chiropractors the freedom to work in either country. Under the TTMR, if a chiropractor is registered in Australia they are entitled (subject to a limited right of refusal) to be registered in the same occupation in Aotearoa New Zealand – 2 chiropractors registered in Aotearoa New Zealand under TTMR in 2024/2025.

Registrations granted in the previous five years:



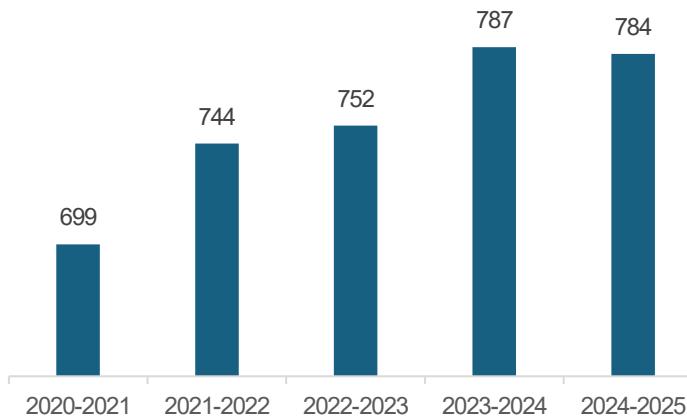
Annual Practising Certificates

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.

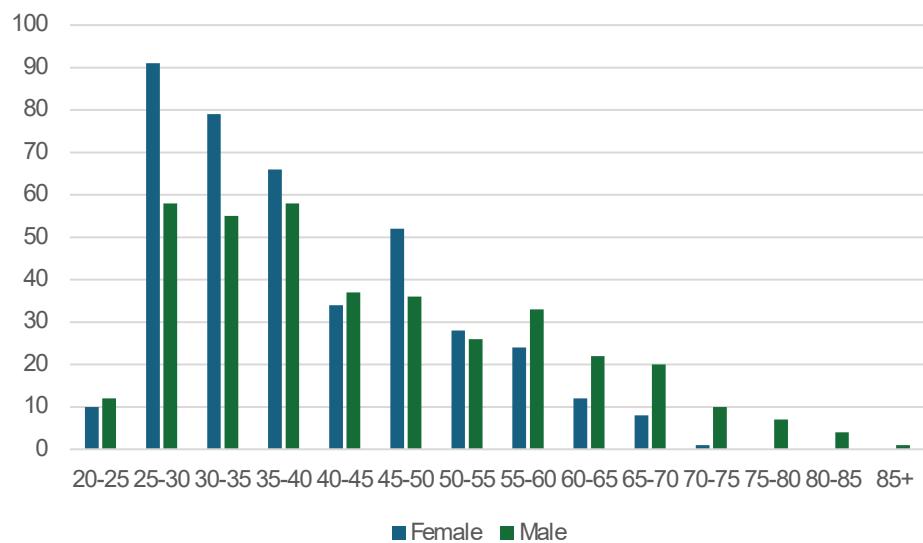
Issuing an APC is the Board's way of confirming to the public that a chiropractor has met the Board's requirements. The Board will decline an APC application if it is not satisfied that a chiropractor has met the requirements.

The Board maintains a Public Register of chiropractors, pursuant to section 136 of the HPCA Act. As of 31 March 2025, the Register contained **1014** names, of which **784** held current Annual Practising Certificates.

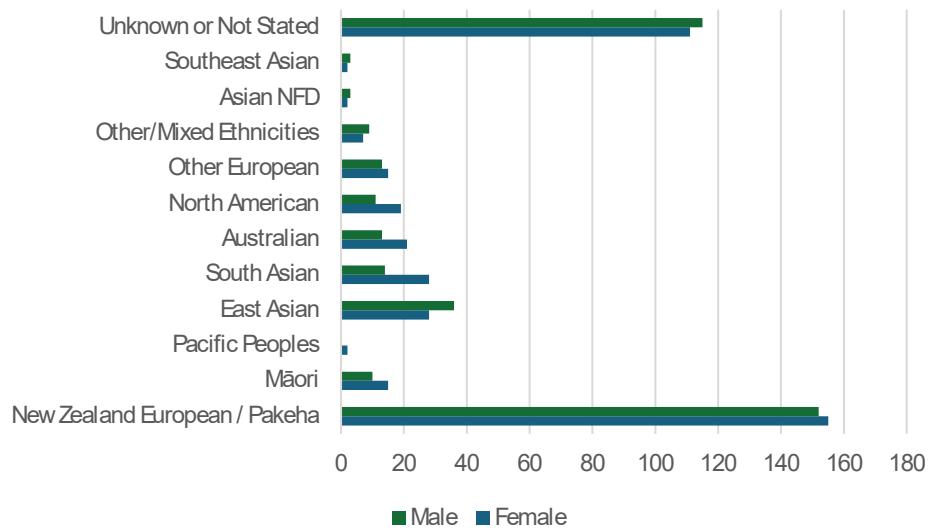
APC's issued in the previous five years:



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 2024/2025 year there were 2 complaints or notifications related primarily to competence. Most competence complaints over the last five years were received by the Health and Disability Commissioner.

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

Source	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
ACC	1				
HDC			1	1	2
Other health practitioner					
Patient/health consumer	1	1	1	1	
Other					
TOTAL	2	1	2	2	2

Categories of competence complaints and notifications

Both competence matters notified to the Board for the 2024/2025 year were in relation to the standard of care provided.

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.

Competence complaints and competence review for 2024/2025:

During the reporting year, there were two competence reviews completed for complaints received in the previous year. Both resulted in further mentoring related to clinical records.

During the reporting year, there were two complaints made related to competence, neither practitioner was required to undergo a competence review, but both undertook mentoring to review their respective case with a senior chiropractor.

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:

2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
1	0	0	1	2

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 four 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.

2024 CPD audit

During 2024 the Board conducted an audit of the 2022-2023 CPD period.

Source	2017	2019	2022	2024
Number selected	91	62	102	116
Passed	18	13	31	35
Passed with recommendations	47	46	66	77
Failed	24	3	2	1
Exempted	2	1	3	3

Issues Identified

All practitioners met the required CPD hours, but the most common issues identified were:

- **Lacking Evidence:** Many practitioners failed to provide adequate evidence for their CPD activities. This included missing certificates of attendance, documentation of participation, or other forms of proof required to verify their involvement.
- **Poor Reflection:** A significant number of submissions lacked reflective statements or provided reflections that were insufficient in detail.
- **Activity Selection:** Some practitioners chose CPD activities related to business growth rather than chiropractic which does not align with the core objectives of the CPD program, which focuses on maintaining and enhancing clinical competence.

These recurring issues indicate that while practitioners are fulfilling the hour requirements, there are gaps in understanding or executing other critical components of the CPD process.

Unsuccessful Audit

One practitioner failed the audit. They did not respond to the call for audit, and all communications with the practitioner went unanswered. It is assumed the practitioner is no longer in New Zealand.

The practitioner's file was flagged, ensuring their next APC will not be automatically issued. They will be required to contact the Board before it is granted. Additionally, this practitioner has been preselected for the next CPD audit.

An additional six practitioners were identified as not fully engaged in the CPD program. Although they received an "Achieved with Recommendations" rating, it was borderline. These practitioners have also been preselected for the next CPD audit and have been notified accordingly.

Moving Forward

Considering the significant number of practitioners who are not successfully completing their CPD, the Board are committed to reviewing the CPD programme in full.

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 2024/2025 the Board received six complaints and notifications concerning conduct involving chiropractors and carried over nine complaints relating to conduct from previous years.

Complaints from various sources and outcomes:

Source	Received			Outcomes				
	New	Existing	Referred to HDC	Referred to PCC	Referred to HPDT	No further action	Other action	Ongoing
Consumer	4	4	8	2	2			2
ACC		1				1		
HDC								
Health practitioner	2	1		1		2		1
Other		3		3	3			3
TOTAL	6	9		6	5	3		6

Complaints from various sources over five years:

Source	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
ACC	2		3	2	
Courts					
HDC				1	
Other health practitioner		2		1	2
Patient/health consumer	2	2	1	5	4
Police		1			
Other	4	1	3	2	
TOTAL	8	6	7	10	6

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 2024/2025:

	Complaint	Outcome
1	Aggressive marketing tactics encouraging costly treatment plans.	Referred to PCC. Ongoing.
2	Aggressive marketing tactics encouraging costly treatment plans.	Referred to PCC. Ongoing.
3	Would not provide the patient with their clinical records and reports.	Educational letter sent reminding them of their legal responsibilities. Case closed.
4	Allegation of practitioner completing ACC forms on behalf of another practitioner who was not a registered health practitioner.	Case referred to ACC for their investigation.
5	Allegation of a historic sexual relationship with patient.	Referred to PCC. Ongoing.
6	Complaint received from a chiropractor, regarding their former employer in relation to a lack of respect for personal boundaries and harassment.	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:

2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
4	1	3	5	4

HPDT hearings:

2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
0	1	3	1	0

At the time of writing this report, the Board currently has four practitioners scheduled for a HPDT hearing.



Financials

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**INDEPENDENT AUDITOR'S REPORT TO THE READERS OF
THE NEW ZEALAND CHIROPRACTIC BOARD'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

The Auditor-General is the auditor of the New Zealand 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 financial statements of the Board on his behalf.

Opinion

We have audited the financial statements of the Board that comprise the statement of financial position as at 31 March 2025, the statement of financial performance, the statement of movement in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Board:

- present fairly, in all material respects:
 - its entity information and financial position as at 31 March 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Tier 3 Reporting Standards (Public Sector).

Our audit was completed on 30 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 Board and our responsibilities relating to the financial statements 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 members for the financial statements

The Board members are responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board members responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board members are responsible for assessing New Zealand Chiropractic Board's ability to continue as a going concern. The Board 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 New Zealand Chiropractic Board or to cease operations, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent 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 responsibility arises from the Public Audit Act 2001.

Independence

We are independent of the New Zealand Chiropractic 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 2025

Legal name of entity	Chiropractic Board
Type of entity and Legal Basis :	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. Entity is a registered Charity under the Charities Act 2005, registration number CC34714.
Entity's Purpose or Mission:	
"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.	
The functions of the Board are to:	
<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 members of the public, the Board is also responsible for making sure that chiropractors maintain high standards of practice by continuing to maintain their competence once they have entered the workforce.

Chiropractic Board Statement of Financial Performance

For the year ended 31 March 2025

	Note	2025 \$	2024 \$
Revenue			
Fees and levies from practitioners		679,574	694,760
Revenue from Service Delivery		1,130	1,417
Interest and other revenue		88,541	96,507
Total Revenue	1	769,246	792,684
Expenditure			
Employee remuneration and other related expenses		210,699	200,382
Expenses related to service delivery		703,713	524,767
Other expenses		11,877	21,232
Total Expenditure	2	926,288	746,381
Net Surplus		(157,042)	46,303

This performance report has been approved and authorised for issue
by the Board on 26 September 2025



Dr Tim Cooper
Chairperson



Edward Benson-Cooper
Board Deputy Chair

Chiropractic Board

Statement of Financial Position

For the year ended 31 March 2025

	Note	2025 \$	2024 \$
Assets			
Current Assets			
Cash and short-term deposits		708,160	419,168
Debtors and prepayments		102,787	71,906
Investments		1,255,069	1,635,973
Other current assets		37,961	31,189
Total Current Assets	3	2,103,977	2,158,236
Non-Current Assets			
Plant and Equipment		1,221	5,483
Intangible assets		0	7,614
Total Non-Current Assets	5	1,221	13,097
Total Assets		2,105,198	2,171,334
Current Liabilities			
Creditors and accrued expenses		189,126	151,769
Employee costs payable		40,292	37,384
Fees and levies received in advance		606,050	555,410
Total Current Liabilities	4	835,468	744,563
Net Assets		1,269,730	1,426,771
Accumulated Funds			
Accumulated surpluses		1,280,264	1,222,518
Disciplinary reserves		(10,534)	204,253
Total Accumulated Funds	6	1,269,730	1,426,771

Chiropractic Board Statement of Cash Flows

For the year ended 31 March 2025

	2025 \$	2024 \$
Cash flows from Operating Activities		
<i>Operating receipts (money deposited into the bank account)</i>		
Fees and levies from practitioners	730,214	663,616
Receipts from Service Delivery	9,264	20,438
Interest and other investment receipts	81,770	67,527
GST	2,274	(10,595)
<i>Less: Operating payments (money withdrawn from the bank account)</i>		
Employee remuneration and other related payments	(210,025)	(197,448)
Payments related to service delivery	(705,409)	(494,934)
Net cash flows from operating activities	(91,913)	48,604
Cash flows from Investing and Financing Activities		
<i>Cash was received from:</i>		
Receipts from Investments	2,531,660	1,099,964
<i>Cash was applied to:</i>		
Payments to purchase term investments	(2,150,756)	(1,389,480)
Net cash flows from other activities	380,904	(289,516)
Net (Decrease) in Cash	288,992	(240,912)
Opening Cash Brought Forward	419,168	660,080
Closing Cash Carried Forward	708,160	419,168

Chiropractic Board

Statement of Accounting Policies

For the year ended 31 March 2025

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

The Board has elected to apply PBE Tier 3 (Public Sector) Standard 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.

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.

Depreciation

Depreciation has been calculated over the expected useful life of the assets at the following rates:
Office refit is depreciated over the period of the lease at the following rate:

- Fixtures and Fittings 20% straight line
- Computer Equipment 33.33%
- 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

Taxation

The Board is registered as a charitable entity under the Charities Act 2005. It 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 short-term deposits

Cash and short-term deposits includes cheque account, saving account and short-term deposits 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.

Changes in accounting policies

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

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2025

	Note	2025	2024
		\$	\$
Note 1: Analysis of Revenue			
Fees and levies from practitioners			
APC fees		652,543	668,276
Registration fees		8,249	9,180
Non-Practising fee		18,783	17,304
		679,574	694,760
Revenue from Service Delivery			
Certificates		1,130	1,417
		1,130	1,417
Interest and other investment revenue			
Interest revenue		88,541	85,534
		88,541	85,534
Other Revenue			
Sundry income		-	10,973
		-	10,973
		769,246	792,684
Note 2: Analysis of Expenses			
Employee remuneration and other related expenses			
Salaries and employee benefits		203,590	193,840
Other employee-related costs		7,108	6,542
		210,699	200,382
Expenses related to service delivery:			
Board & committee expenses			
Conferences		8,796	7,530
Fees		137,619	138,962
Meeting expenses, training ,travel & others		42,099	61,274
Projects		59,784	24,758
		248,298	232,524
Fitness to practice and competency services			
PCC Investigation Expense		100,829	71,623
HPDT Hearing Expense		124,874	3,232
		225,702	74,855

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2025

	Note	2025 \$	2024 \$
Note 2: Analysis of Expenses continued			
<i>Admin and overheads</i>			
Audit fees		10,325	7,335
Legal costs		21,611	15,822
Occupancy costs		24,072	24,418
Information technology		38,290	31,393
Other costs		29,177	30,028
Staff travel		24,677	19,007
Professional fees		25,860	48,510
Professional membership		55,701	40,876
		<u>229,712</u>	<u>217,389</u>
<i>Other expenses</i>			
Depreciation & amortisation		11,877	21,232
		<u>11,877</u>	<u>21,232</u>
		<u>715,589</u>	<u>545,999</u>

	Note	2025 \$	2024 \$
Note 3: Analysis of Assets			
<i>Cash and short-term deposits:</i>			
Cash and bank		708,160	419,168
		<u>708,160</u>	<u>419,168</u>
<i>Debtors and prepayments:</i>			
Accounts receivable		37,031	45,164
<i>Prepayments</i>			
		65,757	26,742
		<u>102,787</u>	<u>71,906</u>
Investments			
<i>Term deposits</i>			
		1,255,069	1,635,973
		<u>1,255,069</u>	<u>1,635,973</u>
Other current assets:			
<i>Accrued interest</i>			
		37,961	31,189
		<u>37,961</u>	<u>31,189</u>
Total Current Assets		<u>2,103,977</u>	<u>2,158,236</u>

Chiropractic Board Notes to the Performance Report

For the year ended 31 March 2025

	2025 \$	2024 \$
Note 4: Analysis of Liabilities		
Creditors and accrued expenses:		
Accounts payable	98,215	65,669
Accrued expenses	22,541	20,004
GST payable	68,370	66,096
	<hr/> 189,126	<hr/> 151,769
Employee costs payable:		
PAYE/WHT	7,441	4,984
KiwiSaver deductions payable	1,574	1,473
Leave entitlements	26,393	27,149
Payroll accrual	4,884	3,778
	<hr/> 40,292	<hr/> 37,384
Fees and levies received in advance:		
APC fees received in advance	592,659	542,627
Other fees received in advance	13,391	12,783
	<hr/> 606,050	<hr/> 555,410
Total Current Liabilities	835,468	744,562

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2025

Note 5: Plant & Equipment and Intangible Assets

	Opening carrying amount	Depreciation and Impairment	Closing Carrying amount
At 31 March 2025			
Plant and Equipment			
Furniture & fittings	463	(163)	300
Computer equipment	5,020	(4,098)	922
	5,483	(4,262)	1,221
Intangible assets			
Website & Software	7,614	(7,614)	-
	7,614	(7,614)	-

	Opening carrying amount	Depreciation and Impairment	Closing Carrying amount
At 31 March 2024			
Plant and Equipment			
Furniture & fittings	731	-	(268) 463
Computer equipment	10,994	(2,075)	(3,899) 5,020
	11,725	(2,075)	(4,167) 5,483
Intangible assets			
Website & Software	22,604	(9,500)	(5,490) 7,614
	22,604	(9,500)	(5,490) 7,614

Chiropractic Board

Notes to the Performance Report

For the year ended 31 March 2025

	2025 \$	2024 \$
Note 6: Accumulated Funds		
Accumulated surpluses		
Opening balance at 1 April	1,222,518	1,101,360
Surplus/(deficit) for year	57,746	121,158
Balance at 31 March	<u>1,280,264</u>	<u>1,222,518</u>
Discipline Reserve		
Opening Balance	204,253	279,108
Discipline Costs	(214,787)	(74,855)
Balance at 31 March	<u>(10,534)</u>	<u>204,253</u>
Total Reserves	<u>1,269,730</u>	<u>1,426,771</u>

Accumulated surpluses are used for operating expenses.

Discipline reserve is used for the Professional Conduct Committees and Health Practitioners Disciplinary Tribunal costs.

	2025 \$	2024 \$
Note 7: Related Party Transactions		
Fees paid to Board and Committee members		
Sandeep Bansal (Board member)	8,905	12,040
Chad Esaiah (Board member)	9,840	12,088
Tyler Dunkel (Lay member)	9,230	8,780
Timothy Cooper (Chairperson)	63,472	60,804
Edward Benson-Cooper (Deputy Chairperson)	16,253	17,957
Stacey Medway Morgan (Board member)	11,240	7,464
Tia Warbrick (Lay member)	6,880	7,388
Jesse Cleave (Board member)	<u>11,800</u>	<u>12,441</u>
	<u>137,620</u>	<u>138,962</u>

Fees paid to Board Members for attending Board, committee and working party meetings and participating in other forums and providing input on specific projects are disclosed.

Note 8: Shared Services

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, New Zealand Chiropractic Board, Psychologist Board, Optometrists & Dispensing Opticians Board, Paramedic Council and Chinese Medicine Council have a Partnership agreement based on co-location in 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (headlease signed by Nursing Council of New Zealand) is for nine years from 4 February 2025 expiring on 3 February 2034.

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

	2025	2024
	\$	\$

Note 9: Commitments

The Board has entered into a Service Level Agreement (SLA) with the Nursing Council of New Zealand for the provision of back office corporate services. The Service Level Agreement will end on 3 February 2028. The future estimated commitments based on the expected costs included in this agreement as at 31 March 2025 are: Property \$16,055, Corporate Services \$24,514. Total \$40,569 per annum.

Due in 1 year	40,569	39,109
Due between 1-2 years	40,569	39,109
Due between 2-5 years	34,233	78,432
	<hr/>	<hr/>
	115,370	156,650

Note 10: Contingent Liabilities and Guarantees

The Board is currently involved in judicial review proceedings in High Court. The outcome of these proceedings remains uncertain. Based on current assessment, it is considered possible but unlikely that a financial obligation of approximately \$20,000 may arise.

Note 11: EVENTS AFTER BALANCE DATE

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

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