Podiatrists Board of New Zealand
Te Poari Tiaki Waewae O Aotearoa

Annual Report

1 April 2024 – 31 March 2025

Podiatrists Board of New Zealand
Te Poari Tiaki Waewae O Aotearoa

Annual Report 1 April 2024 – 31 March 2025

Contents

Data Snapshot 2025

Annual Practising Certificates
(as of 31 March 2025)

Total APC = 460

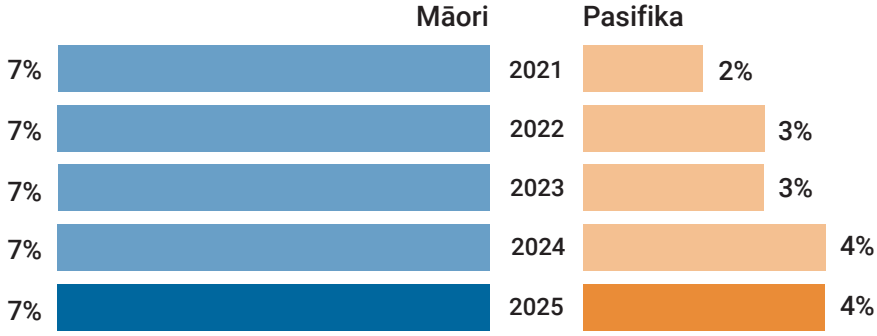
66%
Female (302)

34%
Male (158)

Number of practitioners with Annual Practising Certificates (2021–2025)

	2021	2022	2023	2024	2025
Female	301	305	306	315	302
Male	156	166	168	161	158
Total	457	471	474	476	460

Percentage of Māori and Pasifika practitioners with Annual Practising Certificates (2021–2025)

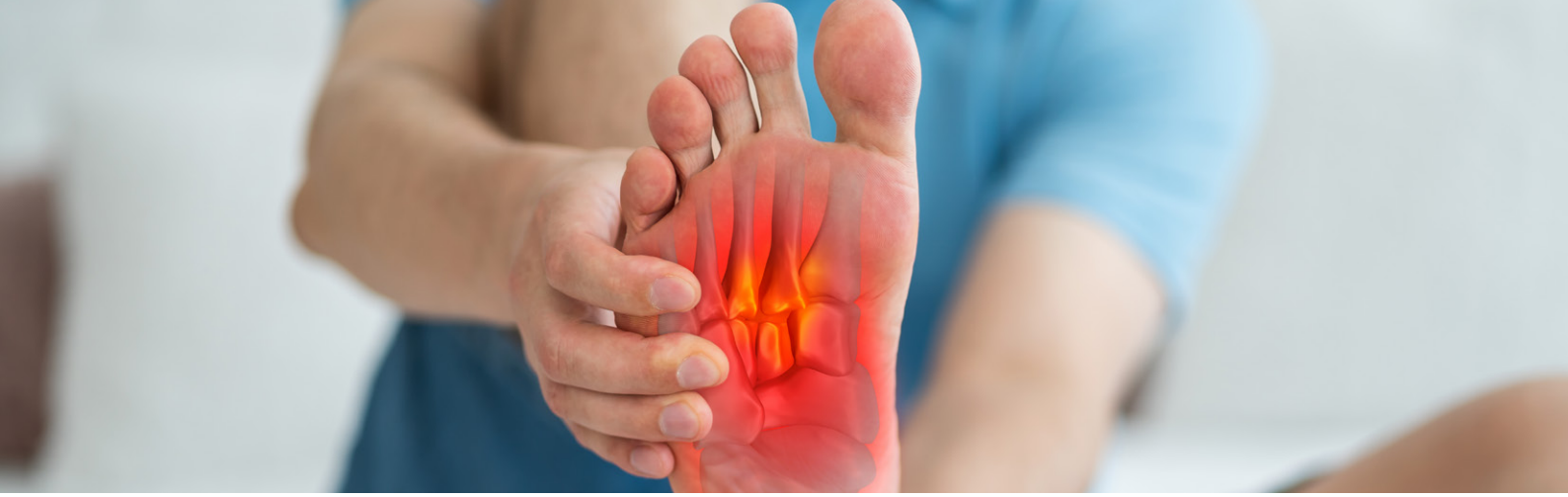


Practitioners who currently hold an Annual Practising Certificate (2021–2025)

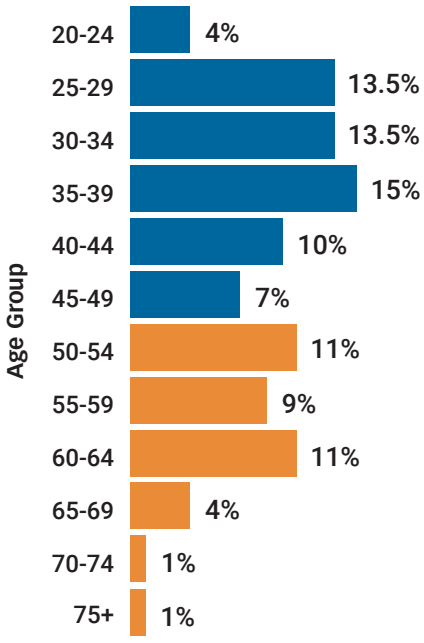
	2021	2022	2023	2024	2025
Asian/Indian	73	79	73	75	78
European/Other	343	347	353	348	333
Māori	30	33	32	32	30
Pasifika	12	16	21	19	11
Total	457	471	474	476	460

Primary setting of NZ podiatry workforce (2021–2025)

	2021	2022	2023	2024	2025
Private practice	77%	78%	78%	78%	73% (336)
Te Whatu Ora	7%	8%	9%	9%	10% (49)
Private hospital-Aged Care-Community care	4%	4%	4%	3%	5% (22)
University	2%	2%	2%	2%	2% (7)
Other	2%		2%	1%	1% (4)
Not declared	8%	8%	5%	7%	9% (42)



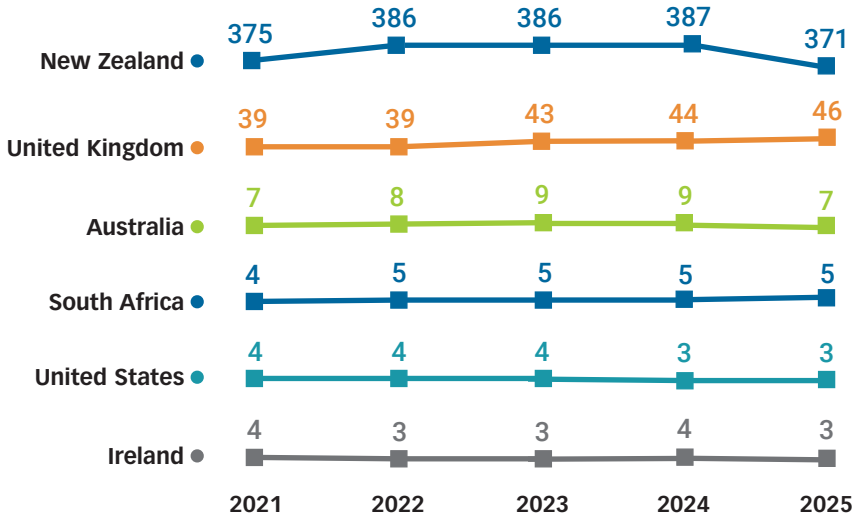
Age Group Analysis
(as of 31 March 2025)



Age Group Analysis
(2021–2025)

	2021	2022	2023	2024	2025
20-24	40	31	23	16	19
25-29	70	76	77	74	62
30-34	65	74	72	69	62
35-39	58	51	61	70	70
40-44	33	40	40	46	46
45-49	41	39	41	31	32
50-54	49	54	48	51	51
55-59	52	48	54	54	43
60-64	32	38	39	42	49
65-69	11	11	13	15	18
70-74	5	6	3	4	5
75+	1	3	3	4	3
Total	457	471	474	476	460

Number of NZ vs overseas qualified practitioners in NZ workforce
(2021–2025)



Governance

Pūrongo a te Heamana – Chair's Report

E ngā mana, e ngā reo, e ngā karangatanga maha, tēnā koutou katoa.

He mihi maioha tenei ki a koutou kua whai wā ki te pānui i tēnei tuhinga.

He tuhinga tēnei i hua mai i te mahi ngātahi, i te whakaaro nui, me te ngākau aroha o te rōpū kanorau.

Ka whakanuia ngā tāngata katoa i whai wāhi ki te whakatutuki i tēnei kaupapa – ngā mātanga, ngā kaitautoko, me ngā ringa raupā o te hapori whānui.

Ko te tūmanako, mā tēnei tuhinga e whakakaha, e whakaohooho, e whakakotahi i a tātou katoa.

Nō reira, tēnā koutou, tēnā koutou, tēnā tātou katoa.

It is with great pleasure that we present our Annual Report for the year ending 31 March 2025. This report reflects not only our achievements and milestones but also the collective effort, resilience, and innovation that have defined our journey over the past twelve months.

As we look back, we acknowledge the challenges we've faced and the opportunities we've embraced. Our Board continues to operate at full capacity, and we are proud to be represented by a richly diverse team — a dynamic blend of experienced professionals and passionate lay contributors, each bringing unique insights and backgrounds to our shared mission.

The energy and impact of this team are amplified by the unwavering support of Sonia Dredge (Registration and Recertification Officer) and our Chief Executive and Registrar, Sandra Gale; whose leadership and expertise enable the Board to function efficiently.

Our progress is a testament to the dedication of our members, the strength of our partnerships, and the trust placed in us by our stakeholders.

We invite you to explore the highlights, insights, and stories that have shaped our year. Welcome to our year in review — your continued support inspires us to strive for excellence and impact in all that we do.

Supporting whanau wellbeing through Podiatry

In February 2025, the board hosted a Prescribing Roundtable hui with invited guests from Podiatry New Zealand, AUT, Manatū Hauora | Ministry of Health, Pharmac, the Clinical Advisory Pharmacist Association (CAPA), Pharmaceutical Society of New Zealand, Te Kaunihera Tapuhi | Nursing Council of New Zealand and Kaunihera Manapou | Paramedic Council.

The hui provided a platform to discuss and share our strategic education and regulatory plan and proposals within the shared legislative frameworks. The Board has since issued a consultation on the podiatrist prescriber scope of practice, which includes the proposed competency framework. Our next steps are accreditation, supervision implementation and guidance and the formalisation of the continuing professional development requirements. We are very pleased to have a good working relationship with AUT and Podiatry New Zealand to support the next steps as well as the Podiatry Board of Australia who have provided valuable guidance throughout this journey.

We also wish to again acknowledge Kellie McGrath (Layperson), whose pivotal contribution to the podiatrist prescribing application has led her to also provide guidance to the Paramedic Council's potential application for prescribing. It is a pleasure to see our board members collaborate across health professions and share knowledge with other health regulators.

Interprofessional Collaboration in Action

Earlier this year, the board endorsed a collective initiative led by the health professions regulatory authorities of Aotearoa New Zealand. This Statement of Intent affirms the importance of interprofessional collaboration and education, aligns with Te Tiriti o Waitangi, and outlines shared actions to embed these practices across the health system over the next five years. The Statement of Intent on Interprofessional Collaborative Practice and Interprofessional Education also aligns to the HPCA Act (2003) mandating regulatory authorities to promote interdisciplinary collaboration in health services and it places emphasise on the importance of working together across professions to improve patient outcomes, especially for those with complex or long-term needs.

The board would like to acknowledge Sandra Gale for her guidance and leadership throughout this process. Sandra's background includes membership of the National Centre for Interprofessional Education and Collaborative Practice (NCIPECP) which is a key leader in promoting interprofessional education and practice in Aotearoa New Zealand.

Te Tiriti o Waitangi: Embedding Principles across our Work

The Board is deeply committed to upholding its responsibilities as a Te Tiriti o Waitangi-compliant Responsible Authority. We recognise that this commitment must be reflected across our core functions — including competency frameworks, continuing professional development, and accreditation standards. Central to our commitment is putting people first by ensuring podiatrists deliver culturally safe care. We take a considered and proactive approach to protect Māori rights and interests, embedding these principles into our policy development and standard-setting processes.

Te Pae Tawhiti: The Future Ahead

The board will continue to focus on the implementation of designated prescribing for podiatrists as it is a huge project, and we will also be embarking on a review of the podiatric surgeon continuing professional development and return to practice competence requirements. The board will also be developing AI guidance for the profession, in line with other health responsible authorities and national guidance. This is necessary to ensure we are evolving to meet the needs of Aotearoa New Zealand's diverse communities and technological advancements.

The board continues to work alongside Manatū Hauora | Ministry of Health during this period. The board would especially like to thank Chief Allied Health Professions Officer Dr Martin Chadwick for his commitment and leadership and contribution to the advancement of allied health in Aotearoa New Zealand. Martin has helped define and explain the role of allied health in a way that is relevant and meaningful to the Aotearoa New Zealand context and he has done this with a strong and brave emphasis on equity with the ultimate goal to create a more inclusive future for the allied health sector — one that better serves all people, especially in terms of access and outcomes.

In conclusion, despite the uncertainty, our responsibility remains clear - we are committed to our mahi and continue our work with purpose and integrity. I would like to thank the board for their communication and commitment over the past 12 months.

Ko i a nga whakamua he huarahi ki te tika, te whakauru, me te oranga mo te katoa.

Nō reira, nga mihi nui ki a koutou.

Belinda Ihaka
Te Aupouri | Heamana
Te Poari Tiaki Waewae O Aotearoa

Tumu Whakarae me te Kairēhita – Chief Executive and Registrar's Report

Kia ora koutou,

It has been another busy year for our team with many opportunities to work with Manatū Hauora | Ministry of Health, Health New Zealand | Te Whatu Ora, Health and Disability Commissioner (HDC) | Te Toihau Hauora, Hauātanga, ACC, and the wider health sector in support of ensuring we facilitate a modern, collaborative and culturally competent regulatory environment for the safe practice of podiatry in Aotearoa New Zealand. This ensures the safety of all people using podiatry services, in accordance with the Board's function and obligations under the HPCA Act 2003 (the Act).

Podiatrist Prescribers

There has been an immense amount of work going on behind the scenes progressing the implementation of designated prescribing rights for podiatrists, which included the Board inviting all key stakeholders to an inaugural Prescribing Workshop on 20 February 2025.

The Board issued a comprehensive consultation document on the podiatrist prescriber additional scope of practice on 15 September 2025, seeking feedback from stakeholders on our proposals for all elements of this new scope of practice.

We expect the first podiatrist prescribers' course to be offered at Auckland University of Technology (AUT) in the second half of 2026, following the development of the required accreditation process. This timeline would result in the first podiatrist prescribers being registered in early 2027.

There is quite a way to go yet, and we will keep the podiatry profession and all stakeholders informed on our progress.

Practising Certificates

On 1 April 2025, there were 460 practitioners holding a practising certificate in the podiatrist scope of practice, with 1 practitioner also holding the additional scope of podiatric surgeon.

Looking ahead

In the last quarter of 2025, the Board will issue a consultation for a review of the Continued Professional Development (CPD) Recertification Programme for the additional scope of practice of podiatric surgeon, which it is aiming to implement at the start of the next 2-yearly CPD cycle in January 2026. Following this, there will also be a review of the return to practice competence requirements for podiatric surgeons alongside the development of those requirements for podiatrist prescribers, in support of a safe and consistent pathway back to practice.

In January 2026, the Board will also conduct a CPD audit of up to 20% of podiatrists holding a practising certificate in accordance with our CPD Audit Policy.

Our new website was finally launched at the end of 2024 and provides us with a better platform to support improved interactive communication with the public and the profession. The Board is currently in the process of adding a designated prescribing area to the website for all secondary legislation, standards, policies, guidance and resources to support safe practice by podiatrist prescribers.

Ngā manaakitanga

Sandra Gale
Tumu Whakarae me te Kairēhita,
Te Poari Tiaki Waewae O Aotearoa

Our Functions

The Board is an appointed body corporate in accordance with the Health Practitioners Competence Assurance Act 2003 (the Act). As an Authority under the Act the Board is responsible for the registration and oversight of podiatry practitioners.

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

a. To prescribe the qualifications required for scopes of practice within the profession, and for that purpose, to accredit and monitor educational institutions and degrees, courses of studies, or programmes.

b. To authorise the registration of health practitioners under the Act, and to maintain registers.

c. To consider applications for annual practising certificates (APC's).

d. To review and promote the competence of health practitioners.

e. To recognise, accredit and set programmes to ensure the ongoing competence of health practitioners.

f. To receive information from any person about the practice, conduct, or competence of health practitioners and, if it is appropriate to do so, act on that information.

g. To notify employers, the Accident Compensation Corporation, the Director-General of Health, and the Health and Disability Commissioner that the practice of a health practitioner may pose a risk of harm to the public.

h. To consider the cases of health practitioners who may be unable to perform the function required for the practice of the profession.

i. To set standards of clinical competence, cultural competence (including competencies that will enable effective and respectful interaction with Māori), and ethical conduct to be observed by health practitioners of the profession.

j. To liaise with other authorities appointed under the Act about matters of common interest.

ja. To promote and facilitate inter-disciplinary collaboration and co-operation in the delivery of health services.

k. To promote education and training in the profession.

l. To promote public awareness of the responsibilities of the authority.

m. To exercise and perform any other functions, powers, and duties that are conferred or imposed on it by or under this Act or any other enactment.

Our Mission

To protect the public through effective regulation of the podiatry profession.

Our Vision

The podiatry profession practises in a way that maximises public well-being through its emphasis on being culturally competent, clinically safe, adaptable, and ethical.

Our Values

Mana enhancing	Te Tiriti o Waitangi	Description	The Board's values and expectations
Mana Whakahaere	Kāwanatanga	Effective governance	Protecting the public in the health and disability system: Board members are familiar with the HPCA Act and other relevant legislation.
Mana Motuhake	Tino Rangatiratanga	Normalising Indigenous values and belief systems	Tangata whenua are represented and there are clear processes for collective determination in decision-making.
Mana Tangata	Ōritetanga	Fairness, equity	Equal opportunities for tangata whenua to become members or assume other roles overseen by the Board (PCC and CRC members and Supervisors).
Mana Māori	Te Wairuatanga	Cultural and religious freedom ensuring tangata whenua worldviews and values are present in our work	The Board follows tikanga principles in its day-to-day practice. Evidenced in formal meetings by karanga (email invite) mihi (welcome) whakawhanaunatanga (connecting to each other) karakia (blessing for the Board to align) hakari (shared lunch) koha (Board fees) Waiata (support and endorsement of our time together). *Tika:* How the Board fulfils its mission. *Pono:* The way the Board works is transparent and honest and an integral part of its purpose and values. *Aroha:* How the Board demonstrates generosity e.g., time to engage with the Board and its functions.

Strategic Goals

- Continue best practice governance and effective implementation of the HPCA Act 2003 in support of public safety, with transparency and accountability.
- Continuing to work towards ensuring the Board are a Te Tiriti compliant Responsible Authority.
- Implementation of designated prescribing for podiatrist prescribers, in collaboration with Manatū Hauora | Ministry of Health, Pharmac, Medsafe and all key stakeholders.
- Development of Artificial Intelligence (AI) policy and guidance for podiatrists.
- Review of the Continued Professional Development (CPD) and return to practice competence requirements for the additional podiatric surgeon scope of practice.
- Continue engagement with Manatū Hauora | Ministry of Health and Te Whatu Ora | Health New Zealand on all Allied Health workforce initiatives, including data sharing and research programmes.
- Continue to promote and support interprofessional collaboration (IPC) and interprofessional education (IPE), in accordance with the Boards Statement of Intent on Interprofessional Collaborative Practice and Interprofessional Education, developed with the National Centre for Interprofessional Education and Collaborative Practice (NCIPECP) and adopted by the Board in February 2025.
- Promote awareness of the Board's role with consumers and build effective, enduring relationships with all stakeholders, including continued all Responsible Authority (RA) collaboration.
- Ensure compliance with the Parliamentary Counsel Office (PCO) Secondary Legislation Access Standards, issued February 2024.
- Ensure our ongoing website improvements are focused on better access to information and resources for the public and podiatry profession, especially for safe prescribing practice.
- Continue to maintain our timely registration processes for all suitably qualified and competent applicants.
- Update all financial and governance policies to reflect changes to the Charities Act 2005, amended by the Charities Amendment Bill, which came into force on 5 July 2023.
- Continue to plan, monitor and measure all Board initiatives and outcomes against the Government Policy Statement on Health (GPS) 2024-2027.
- Encourage podiatrists to participate in child protection training, in support of their professional obligations and to improve awareness and best practice.

Ngā Mema O Te Tiaki Poari Waewae O Aotearoa Board Members and Staff

Board Meetings

The Board held four meetings during the 2024-2025 reporting year:

- 16 - 17 May 2024
- 6 August 2024 (via Zoom)
- 14 - 15 November 2024
- 20 - 21 February 2025

Board Member Fees

Chair:
$800 per day/ $100 per hour (plus $15,450 annual honorarium)

Deputy Chair:
$680 per day/ $85 per hour (plus $3,180 annual honorarium)

Other Board Members:
$680 per day/ $85 per hour

Note: The Board Members daily/hourly rate was reviewed in May 2025.

The Board remained at full quorum for the reporting period 1 April 2024 to 31 March 2025, with two members terms expiring in August 2025. Those members will remain on the Board pending the outcome of the next recruitment drive expected in the last quarter of 2025.

From Top, L–R;
Dr Belinda Ihaka, Chair; Erin Beeler, Deputy Chair;
Chris Rewi-Wetini; Natalie Tanner;
Kellie McGrath (Layperson); Bice Awan (Layperson);
Heidi Barton; Michele Garrett.

L–R;
Sandra Gale, Chief Executive and Registrar.
Sonia Dredge, Registration and Recertification Officer.

Accreditation

The Podiatry Department at AUT now sits within the new School of Allied Health and is the sole provider for podiatric education in Aotearoa New Zealand. The purpose of accreditation is to assure the quality of education and training of podiatrists and to promote continuous programme improvement. Regular accreditation ensures that the Aotearoa New Zealand podiatric education provider retains the same high standard as other providers in Australia and beyond.

AUT underwent a very successful full 5-yearly accreditation in 2023, and they continue to provide the Board's Accreditation Committee with regular updates on their implementation of all subsequent accreditation recommendations.

The Board is currently in the process of developing accreditation standards to support the development of the first podiatrist prescribing programme at Auckland University of Technology (AUT).

All-RA Collaboration

The Board continues to collaborate with all other Responsible Authorities (RAs), sharing resources and instigating initiatives in support of our functions under the HPCAA.

In 2024, the *Principles for Quality and Safe Prescribing Practice* were produced by the RAs with prescribing rights, which the Podiatrist Board adopted in May 2025. In practice, these principles will sit as an umbrella above our own prescribing standards for the podiatry profession, which are under development.

Work also progressed in 2025 to formalise an all-RA *Statement of Intent on Interprofessional Collaborative Practice (IPCP)*. This initiative was developed with the National Centre for Interprofessional Education and Collaborative Practice (NCIPECP), on which our Chief Executive/Registrar represents the RAs. The Podiatrists Board adopted this Statement of Intent in February 2025, which has been published on our website. All RAs have also been invited to the NCIPECP IPECP Showcase to be held at Auckland University on 21 November 2025 in support of ensuring continued engagement in this important area.

Allied Health and Health Workforce Initiatives and Collaboration

The Board continue to fully engage with The National Allied Health Scientific and Technical Workforce Programme, working alongside Manatū Hauora | Ministry of Health and Te Whatu Ora | Health New Zealand to collectively progress improvements towards health sector principles within the Pae Ora (Health Futures) Act 2022; a Te Tiriti o Waitangi dynamic and sustainable workforce in its current and future state in Aotearoa New Zealand.

The Hauora Haumi Allied Health Report was published in June 2024, following a series of Sector Reference Groups (SRGs) for 14 allied health professions. The purpose of the SRGs was to understand the unique contribution of each profession to achieving the aims of the Pae Ora legislation, as well as to understand key barriers and opportunities to realising each professions full potential to contribute to the aims of Pae Ora. In addition to the profession-specific information, the report provides a high-level summary of shared opportunities and barriers which were identified across many allied health professions.

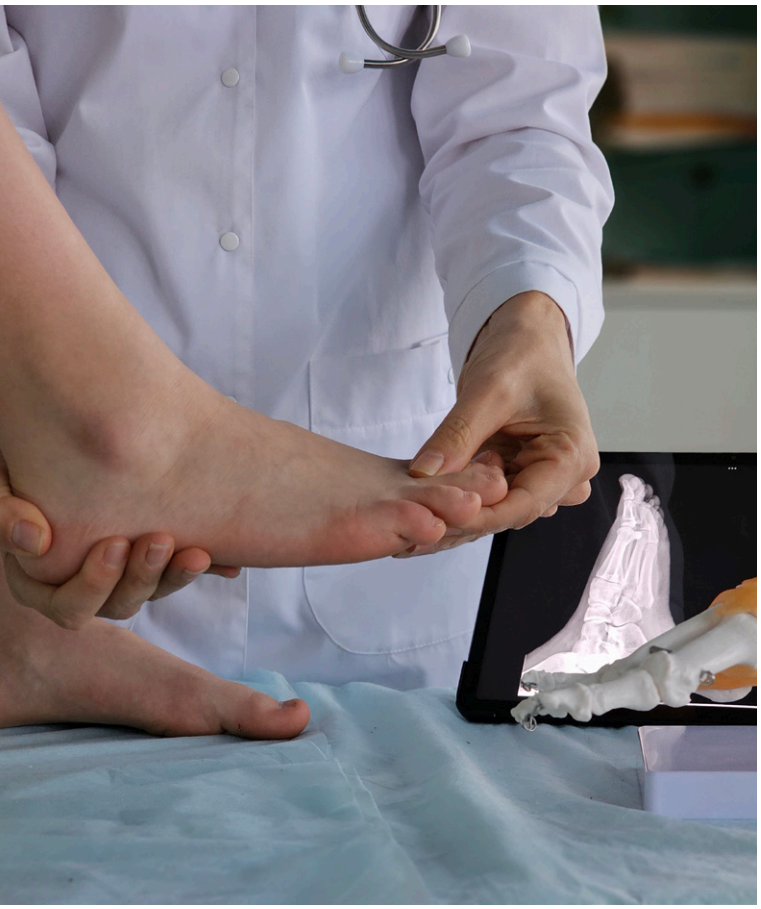
The Board also ensured ongoing collaboration with the Te Whatu Ora | Health New Zealand Analytics and Intelligence team, finalising a new data sharing agreement in August 2025. This agreement supports the coordination, collection and analysis of credible data in support of initiatives to boost the podiatry workforce and access to podiatry services. It is worth noting, that the most recent workforce modelling predicts that there will be no significant increase in the number of podiatrists in the next 10 years. This is an ongoing concern as the number of people with diabetes and chronic diseases that benefit from podiatric interventions will only increase.

Looking ahead, it is essential that support is available from Manatū Hauora | Ministry of Health to facilitate the development of a workforce plan for the profession as the Board do not have the resources to resolve this ongoing situation in isolation. Funding and support for the development of a workforce plan is a critical enabler to ensure quality care from podiatrists remains accessible across the motu and it is even more important in the context of podiatrist prescribing and the evolution of the profession and scopes of practice.

Manatū Hauora | Ministry of Health Performance Review

The last Performance Review took place on 2 December 2021, and it is a within 5 yearly systems and processes review of how this Board performs our functions under section 118 of the HPCA Act. The Board undertook an extensive amount of preparation and self-analysis prior to this review to ensure it was a valuable and productive process for all concerned. We were very pleased with the outcome and recommendations which we felt accurately reflected the Board's efforts and achievements.

The preparation for the next Performance Review has already begun, which will take place in the 2025/2026 financial year. The Board has recently provided feedback on the proposed *Performance Review Terms of Reference* and *Core Performance Standards* documents.



Ongoing actions

Under section 122B of the HPCA Act we are required to include in our Annual Report the Performance Assessment recommendations the Board proposes to implement and provide reasons to support a decision not to implement any recommendation.

All recommendations from the last Performance Review have been implemented successfully, and the following recommendation is reported by the Board as ongoing:

- to continue the journey for the Board working as a Tiriti engaged organisation for Māori participation and leadership representation to work in partnership in design, implementation, standards, and policy.

Regulatory Reform

The Podiatrists Board has fully engaged with Manatū Hauora | Ministry of Health on the policy work around the future of regulation of the health professions and the potential amendments to the HPCA Act.

This Board collaborated with 11 other RAs to submit a combined submission on potential improvements to the HPCA Act. The Ministry acknowledged that the RA submissions were very insightful, and that it was encouraging to see many similar ideas raised, including:

- Greater flexibility in dealing with complaints.
- The interface with the Health and Disability Commissioner (HDC).
- Public protection measures.

The Board also produced a comprehensive response to the Manatū Hauora | Ministry of Health consultation, Putting Patients First: Modernising health workforce regulation, issued in March 2025. The Boards submission was designed to ensure the Minister had all information available to support decisions to improve health workforce regulation. This document has also been published on our website in support of ongoing transparency.

Podiatrist Prescribers

There has been a substantial amount of work conducted behind the scenes to implement designated prescribing for podiatrists, in collaboration with Manatū Hauora | Ministry of Health, Auckland University of Technology (AUT), Podiatry NZ, Pharmac, Medsafe, Pharmaceutical Society of New Zealand, Clinical Advisory Pharmacist Association (CAPA), Health Quality and Safety Commission (HQSC), and other key stakeholders.

The Board Chair, Deputy Chair and Chief Executive/Registrar also met with the Podiatry Board of Australia in May 2025 to discuss lessons learnt from their own prescribing implementation journey, in support of avoiding all potential pitfalls.

Secondary Legislation

Following an application from the Podiatrists Board for designated prescribing for podiatrists, the Ministry of Health gave notice on 14 April 2025 of the secondary legislation for Medicines (Designated Prescriber – Podiatrists) Regulations 2025, under section 105 of the Medicines Act 1981.

On 15 May 2025 following a Ministry of Health led consultation process, the Director-General of Health approved the Specified Prescription Medicines for the purposes of the Medicines (Designated Podiatrist Prescriber) Regulations 2025, pursuant to section 105(5A) of the Medicines Act 1981.

Purpose

The current model of care for podiatric practice creates barriers and inefficiencies in the treatment pathway for those needing prescription medicines, significantly affecting individuals seeking podiatric care. Allowing appropriately trained podiatrists to prescribe a range of defined and clinically relevant medicines will enable people to receive the necessary treatment directly from their podiatrist. This change would eliminate delays, reduce financial burdens, and simplify the process by removing the need for additional GP appointments.

Enabling designated podiatrist prescribing also provides an opportunity to align podiatric practice in Aotearoa New Zealand with that in other similar jurisdictions such as Australia, the United Kingdom, Canada, and the United States, where podiatrists can prescribe medicines.

For clarity, enabling podiatrist prescribing authority does not mean that podiatrist prescribers will have access to all medicine prescribing. Manatū Hauora | Ministry of Health, on behalf of the Director-General of Health (working with the Board), is responsible for establishing a Specified Prescribing Medicines List (SPML) that podiatrist prescribers can prescribe from. In developing the SPML, the Ministry consulted with those people or organisations that may be affected by the addition of specified prescription medicines to the podiatrist SPML before making a legal change.

The Specified Prescribing Medicines List (SPML) in Aotearoa New Zealand refers to a list of medicines that registered, appropriately trained podiatrists will be able to prescribe under specific conditions, as outlined by the Podiatrists Board.

Next Steps

The Podiatrists Board issued a comprehensive consultation document on 15 September 2025 covering all proposed requirements for the podiatrist prescriber additional scope of practice, including the Competency Framework – Principles and Standards for Podiatrist Prescribers. Following this consultation all submissions will be reviewed at the November 2025 Board meeting and the podiatrist prescriber scope will be published in the NZ Gazette.

Registration and Practising Certificates (APC'S)

In order to meet its role of protecting the public, the Board must ensure that all podiatrists who are registered meet the standard required for safe and competent practice. Every podiatrist who wishes to practice in Aotearoa New Zealand must be registered with the Board and hold a current APC.

The Board ensures that all suitably qualified and competent applicants are registered in a timely fashion, in support of access to podiatry services for all.

Scopes of Practice

The Board is responsible for setting scopes of practice for registration in the practice of podiatry. The Board has the following scopes of practice, with the podiatrist prescriber additional scope of practice currently under development:

Podiatrist

A registered primary health care practitioner (including those previously registered as a chiropodist) who utilises medical, physical, palliative, and surgical means other than those prescribed in the Podiatric Surgeon scope of practice, to provide diagnostic, preventative, and rehabilitative treatment of conditions affecting the feet and lower limbs.

Podiatric Surgeon

A registered primary health care practitioner who holds the scope of practice of Podiatrist and is further qualified to perform foot surgery by way of sharp toe nail wedge resection; surgical correction of lesser digital deformities affecting the phalanges, metatarsals and associated structures; surgical corrections of deformities affecting the first toe, first metatarsal and associated structures; surgical correction of osseous deformities of the metatarsus, mid-tarsus, rearfoot and associated structures; surgical correction and removal of pathological subcutaneous structures such as tendinous and nervous tissues and other connective soft tissue masses of the foot.

Visiting Podiatrist Educator/Presenter

A visiting registered podiatrist who qualifies for the scope of practice of Podiatrist, and when appropriate for their specialty area of education, also qualifies for an additional scope of practice of Podiatric Surgeon as determined by the Podiatrists Board, who is presenting short-term educational/instructional programmes requiring demonstrations or practices, of a clinical or practical nature.

Registration

Registration provides assurance to the public that a podiatrist has attained the standard of qualification, skills and competence prescribed by the Board.

The register of current practitioners is publicly available and accessible on the Board's website. It provides names, qualifications, registration numbers and dates, scopes of practice, and currency of practising certificates plus, any conditions on their scope of practice) and the region in which the podiatrist is practising.

The Board previously used the Australian and New Zealand Podiatry Accreditation Council (ANZPAC) to provide qualification and skills assessments to assist the Board with its registration process of overseas trained applicants for podiatry and podiatric surgery. With the loss of ANZPAC, the Board now undertakes its own assessments for these applicants. This process includes the requirement of the Cultural Competence Open Book Examination (COBE). Also, all applicants for the additional scope of podiatric surgeon undergo an assessment by either the Australian College of Podiatric Surgeons (ACPS) or the University of Western Australia (UWA), who provide recommendations for the Board to support registration decisions. This assessment reviews qualifications and recency of surgery and surgical outcomes. The Board requires a minimum standard of competence for registration and sets its standards and guidance in its Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPANZ).

The Trans-Tasman Recognition Act 1997 (TTMRA) recognises Australian and Aotearoa New Zealand registration standards as equivalent. This allows registered podiatrists the freedom to practice in either country. Under TTMRA if a podiatrist is registered as a current practitioner in Australia they are entitled to be registered and practice in Aotearoa New Zealand (subject to a limited right of refusal). This process now also includes the requirement of a Cultural Competence Open Book Examination (COBE), which was implemented on 1 September 2024, as recommended in the 2021 Manatū Hauora | Ministry of Health Performance Review.

It is worth noting that in this reporting period we have registered 52 podiatrists, which is an increase of 16 from the previous year. However, we have received only one registration application from Australia under the TTMRA. In the same reporting period, the Australian Health Practitioner Regulation Agency (Ahpra), the national body responsible for regulating 15 different healthcare professions in Australia, has actioned 19 applications for podiatrists moving from Aotearoa New Zealand to Australia.

Table 1: Total number of applications for registration 2021-2025

			Outcomes – Total Numbers		
	HPCAA Section	Total No of Applications	Registered	Registered with conditions on scope of practice	Not Registered
2025	**15**	**52** 37 NZ, 14 Overseas, 1 TTMRA	**52**	**0**	**0**
2024	15	36 29 NZ, 4 Overseas, 3 TTMRA	36	0	0
2023	15	41 33 NZ, 6 Overseas, 2 TTMRA	41	0	0
2022	15	48 38 NZ, 6 Overseas, 4 TTMRA	47	3	1*
2021	15	54 43 NZ, 4 Overseas, 7 TTMRA	54	3	0

* Reason for Non-Registration:
Section HPCAA, 16 c – Conviction by any court for 3 months or longer

Practising Certificates

All practising podiatrists must hold a current APC, which must be renewed each year for podiatrists to be able to continue practising legally. To obtain an APC, practitioners need to assure the Board that they have maintained their competence and fitness to practice. The issue of an APC indicates to the public that the Board is satisfied that the practitioner has met the standards the Board has set.

If a practitioner does not intend to practice as a podiatrist they must apply for Inactive Maintenance (IM), which is non-practising status to remain on the register.

All practitioners on the register are required to pay the annual disciplinary levy.

Table 2: Total number of applications for an Annual Practising Certificate 2021-2025

	Outcomes – Total Numbers		
	APC	*IPC with conditions on scope of practice	No APC
2025	**460**	**0**	**0**
2024	476	3	0
2023	474	0	0
2022	471	3	0
2021	481	2	0

* Interim Practising Certificate (IPC)

Competence, Fitness to Practice and Quality Assurance

Under the Act, practitioners may have their competence reviewed at any time or in response to concerns about their standard of practice. Concern about competence is not a disciplinary issue, and the Board does not seek to establish guilt or fault. It aims whenever possible, to review, remediate and educate.

Recertification Programme/ Continuing Professional Development (CPD)

Under section 41 of the HPCA Act the Board has a well-established recertification programme to ensure that podiatrists practising in Aotearoa New Zealand are competent and fit to practise their profession.

One of the key elements contributing to the maintenance of a practitioner's competence is participation in CPD. The Podiatrists Board CPD Framework requires practitioner participation in various CPD activities to assure the public and Board that practitioners are up to date and have appropriately developed their knowledge and skills on an on-going basis.

A new CPD framework was introduced on 1 January 2018 based on a 2-year cycle.

The current CPD requirements fall into the following categories:

- Compulsory (infection control, wound management, and cultural safety)
- Professional communication
- Professional learning
- Basic life support (also compulsory and must include Anaphylaxis)

A minimum of 40 CPD hours (plus basic life support, (including anaphylaxis) every 2 years is currently the requirement. There are also additional CPD requirements for the scope of podiatric surgeon, which are currently under review.

CPD Audit

The Board audits up to twenty percent of practitioners in each CPD cycle. The CPD programme requires that practitioners must produce an Annual CPD Plan and log all their CPD hours online in their practitioner portal and upload any relevant documentation. The online CPD access also provides podiatrists returning to practice throughout the year with a pro rata calculation of how many CPD hours will be required of them for the non-compulsory categories before the end of the cycle. This audit also includes any practitioner who has completed the Boards return to practice criteria, which applies to those who returned to practice during the CPD cycle with more than 3 years away from practising as a podiatrist.

Note: The Boards return to practice competence requirements for podiatric surgeons is currently under review and will also be aligned with the development of requirements for podiatrist prescribers.

The next CPD audit is scheduled for January 2026, which covers the current 2-year CPD cycle of 1 January 2024 to 31 December 2025.

Performance

Table 3: Competence referrals

	Source					
	Health Practitioner (Under RA)	Health and Disability Commissioner	Employer	Notification received from ACC	Notification issued	Total Number
2025	**2**	**4**	**1**	**0**	**0**	**7**
HPCAA Section	34 (1)	34 (2)	34 (3)	35	35	
2024	0	3	0	0	0	3
HPCAA Section	34 (1) / 45 (1)	34 (2)	34 (3)	35	35	
2023	7	0	0	2	0	9
HPCAA Section	34 (1)	34 (2)	34 (3)	35	35	
2022	1	0	0	5	0	6
HPCAA Section	45 (1)	34 (2)	34 (3)	35	35	
2021	0	1	0	1	0	2
HPCAA Section	34 (1) / 45 (1)	34 (2)	34 (3)	35	35	

Quality Assurance Activities

The Board made no applications for activities to be protected under section 54 of the HPCAA this financial year.

Notifications and Discipline

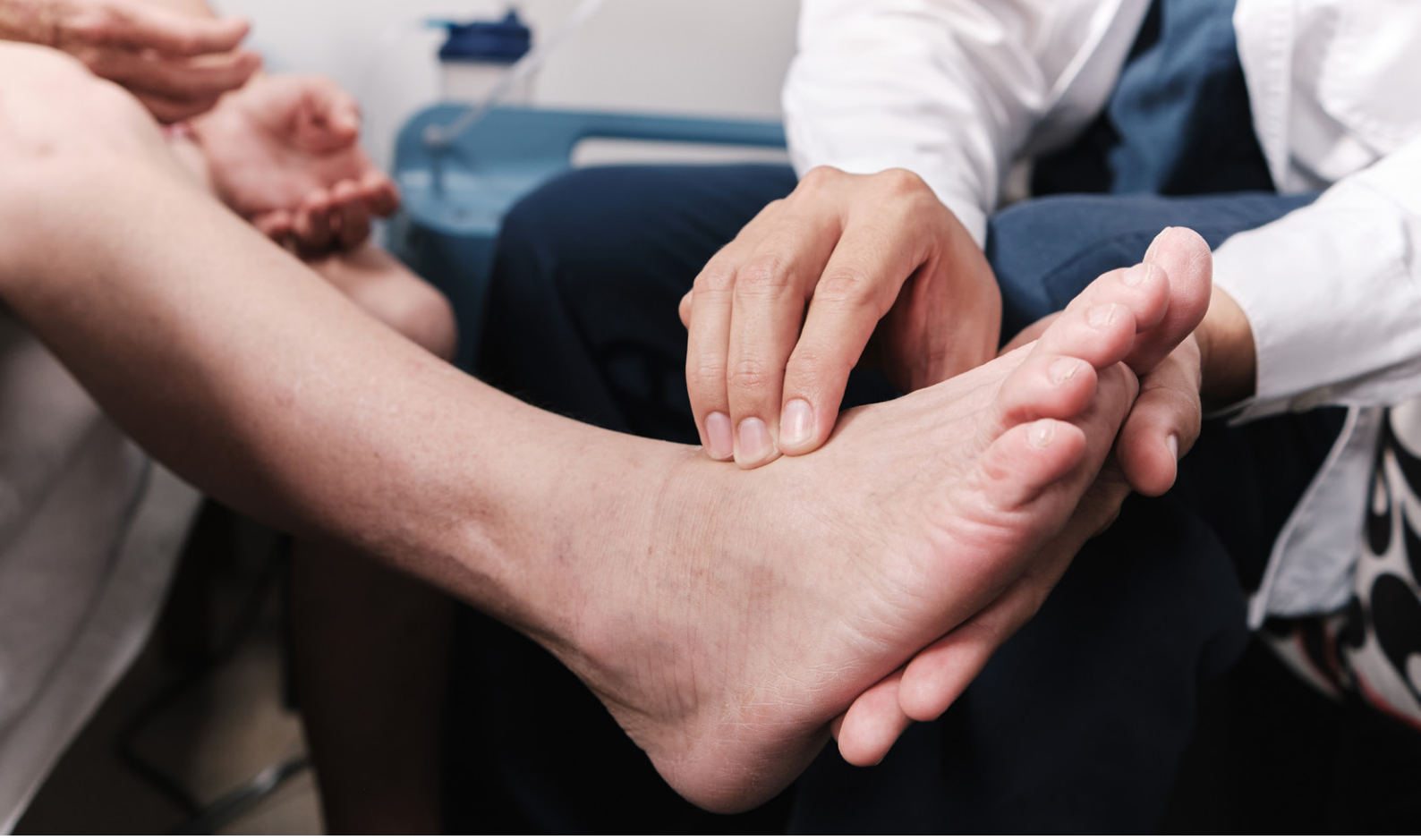
The Board's primary responsibility when receiving a complaint notification is the protection of the health and safety of the public.

The Board conducts an initial assessment and takes prompt action as required on receipt of all complaint notifications. All complaints from consumers must be referred by the Board to the Health and Disability Commissioner (HDC).

Table 4: Complaints from various sources and outcomes

			Outcome			
Source	Year	Number	No further action	Referred for Competence Review	Referred to Professional Conduct Committee	Referred to the Health and Disability Commissioner
Consumers	2025	6	2			4
	2024	8	4			4
	2023	3	3			
	2022	4	3			1
	2021					
Health and Disability Commissioner	2025	4	4			
	2024	1	1			
	2023					
	2022					
	2021	1			1	1
Health Practitioner (Under RA)	2025	2	2			
	2024	1	1			
	2023			7	3	
	2022	2			2	
	2021	6	2			4
Other Health Practitioner	2025	1				1
	2024					
	2023					
	2022					
	2021					
Courts Notice of Conviction	2025					
	2024					
	2023					
	2022					
	2021	1			1	1
Employer	2025	1	1			
	2024	1	1			
	2023					
	2022					
	2021					
Other	2025	2	2			
	2024	1	1			
	2023					
	2022					
	2021					

1. Three notifications about unqualified persons advertising podiatry services were referred to Compliance, Manatū Hauora | Ministry of Health under section 7 of the HPCAA.
2. Eight additional notifications were received specifically about registered podiatrists using patient testimonials on their websites, in breach of the Boards Advertising Policy. All were immediately resolved.



Health and Disability Commissioner (HDC)

On 14 October 2024, HDC published a report (20HDC01184) on *Appropriate care for patient with diabetes*. The report relates to the provision of podiatry services in the Northland region from 2027 to 2020 and examines the management of a person's podiatry care by multiple providers. The report has also been published on the Podiatrists Boards website for educational purposes.

Professional Conduct Committee (PCC)

A PCC is a statutory committee appointed to investigate when an issue of practitioner conduct arises, and this committee is independent of the Board. Some of the PCC expenses incurred by the Board can be refunded through its disciplinary levy fund.

There have been no PCCs in this reporting period.

Health Practitioners Disciplinary Tribunal (HPDT)

The HPDT hears and decides disciplinary charges brought against registered health professionals. Charges are brought by the PCC or HDC Director of Proceedings. This tribunal operates independently of the Board but some of the HPDT expenses incurred by the Board can be refunded through its disciplinary levy fund.

There have been no HPDT's in this reporting period.

Appeals

There have been no appeals in this reporting period.

Judicial Reviews

Decisions of the Board may be appealed to the District Court. Practitioners may also seek to judicially review Board decisions in the High Court. The Court must assess whether by making a decision, the Board has followed its own policies and processes and that these are reasonable.

There have been no judicial reviews against decisions made by the Board in this financial year.

Linking with Stakeholders

The Board has the responsibility to:

- Communicate with the podiatry profession.
- Liaise with health regulatory authorities and all stakeholders including Manatū Hauora | Ministry of Health, Te Whatu Ora | Health New Zealand and the Professional Association (Podiatry NZ).
- Promote public awareness of the Board's role.

Podiatry Board of Australia (PodBA)

The Board met with our Australian colleagues in May 2025 to coincide with attending the National Registration and Accreditation Scheme (NRAS) Conference in Melbourne. Many topics of mutual interest were discussed, including accreditation, regulatory reform, professional capabilities, prescribing and minimising the risk of distress for practitioners involved in a notification.

AUT School of Allied Health and Podiatry Department

The Board has a good relationship with the Podiatry Department, which now sits within the new School of Allied Health and there are regular communications regarding the podiatric curriculum, Board registration and continuing competence requirements and other matters of mutual interest. This is supported by regular meetings with the Board's Chief Executive/ Registrar, who also briefs all final year students annually on the Board's role and processes and on their responsibilities as registered health practitioners under the HPCA Act 2003.

Manatū Hauora/ Ministry of Health

The Board continue to engage with the Chief Allied Health Professions Officer, Dr Martin Chadwick, and his team and the Chair and Chief Executive/Registrar attend the regular Allied Health Hui. We have worked closely with them this year alongside Billy Allan, Clinical Chief Advisor, Medicines in support of the safe implementation of designated prescribing for podiatrists.

The Board has also received regular guidance from the Principal Advisor, Steve Osbourne (Regulation of health professions), Regulation and Monitoring, in support of consistent and accurate advice for this Board and the podiatry profession.

The Board has a good working relationship with the Statutory Appointments team in the Government and Executive Services, and we will be aiming to work with them again this year on our next recruitment drive.

Accident Compensation Scheme (ACC)

We have a new ACC Health Partner, Rosemary Kennedy, who we continue to liaise with in support of effective practitioner regulation and public safety.

Podiatry New Zealand

Podiatry New Zealand is the Professional Association for registered podiatrists. The Board has a close working relationship and regular communications with Podiatry New Zealand and is committed to maintaining a good working relationship for the benefit of the profession and in support of patient and practitioner safety. We consistently engage with them on all topics of mutual interest, and their Chief Executive (Alison Molloy) is fully engaged in the implementation process for designated prescribing for podiatrists.

Responsible Authorities (RAs)

The Chief Executive/Registrar continues to participate in regular all RA led Hui, currently led by the Pharmacy Council and instigates regular initiatives and collaboration amongst the RAs, especially those co-located with the Nursing Council of New Zealand (NCNZ). The Board has received tremendous support, advice, and an unwavering willingness to collaborate in support of public safety from all Responsible Authorities we are co-located with in this reporting period.

Practitioner Fees

Application for:	Disciplinary Levy Portion	Fee incl GST
REGISTRATION		
Aotearoa New Zealand qualification (including re-registration & restoration to Register)		378.00
Overseas Qualification		817.00
Trans-Tasman Mutual Recognition		817.00
Further Scope of Practice		235.00
ANNUAL PRACTISING CERTIFICATE (APC) INCLUDING DISCIPLINARY LEVY		
APC for full year 1 April to 31 March	175.00	992.00
APC if applying after 1 April and held APC in previous year	175.00	1,095.00
APC if never previously registered as a podiatrist (valid from 1 Dec until 31 March the following year)	43.75	247.75
APC for Return to Practice applicants and new Overseas Qualified Registrants (valid 1 January until 31 March of the same year)	87.50	495.50
APC with further scope of practice: Podiatric Surgery	175.00	1,167.00
APC with further scope: Podiatric Surgery & Podiatric Radiographic Imagery	175.00	1,187.00
APC with further scope/s and applying after 1 April and held APC in previous year	175.00	1,270.00
OTHER FEES		
Non-Practising Inactive Maintenance Fee	175.00	260.00
Certificate of Registration		36.00
Supply of any documents (other than Certificates of Registration)		48.00
Addition or alteration to Register (excl. change of name or address)		71.00
Inspection or copy of Register		30.00
Cultural (Open Book) Exam: Return to Practice: no prior NZ APC / Re-Registration		1,196.00
Cultural (Open Book) Exam: Return to Practice APC/overseas qualified & prior NZ reg pre-OBE		598.00
Cultural (Open Book) Exam: Trans-Tasman Mutual Recognition		598.00
Cultural (Open Book) Examination Re-sit		393.00
Review Fee (practitioner competence review: up to 1/3 of costs to the Board)		2,000 to 15,000

Financial Statements

2024-2025

Baker Tilly Staples Rodway Audit Limited
Level 6, 95 Customhouse Quay, Wellington 6011
PO Box 1208, Wellington 6140
New Zealand

T: +64 4 472 7919
F: +64 4 473 4720
E: wellington@bakertillysr.nz
W: www.bakertillysr.nz

bakertilly
STAPLES RODWAY

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE PODIATRISTS BOARD OF NEW ZEALAND'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Auditor-General is the auditor of the Podiatrists Board of New Zealand ('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, on his behalf, the audit of the annual financial statements on pages 27 to 36 that comprise:

- the entity information and the statement of financial position as at 31 March 2025,
- the statement of financial performance, and statement of cash flows for the year ended on that date; and
- the notes to the financial statements that include the statement of accounting policies and other explanatory information.

Opinion

In our opinion, the annual financial statements of the Board:

- fairly present, in all material respects:
    - its financial position as at 31 March 2025; and
    - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with reporting requirements for Tier 3 public sector entities ('the Tier 3 (PS) Standard').

Our audit was completed on 30 September 2025. This is the date at which our opinion is expressed.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the 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 audit opinion.

Responsibilities of the Board for the annual financial statements

The Board is responsible for preparing annual financial statements that fairly present the Board's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

The Board isresponsible for such internal control as it determines is necessary to enable it to prepare annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, 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 cease the activities of the Board, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Health Practitioners Competence Assurance Act 2003 and the Charities Act 2005.

Responsibilities of the auditor for the audit of the annual financial statements

Our objectives are to obtain reasonable assurance about whether the annual 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 the annual financial statements.

We did not evaluate the security and controls over the electronic publication of the annual 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 annual 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 Board
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.

- We evaluate the overall presentation, structure and content of the annual financial statements including the disclosures, and whether the annual 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 responsibilities arise from the Public Audit Act 2001.

Other information

The Board us responsible for the other information published alongside the financial statements. The other information comprises all of the information included in the annual report, but does not include the annual financial statements and our auditor's report thereon.

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

In connection with our audit of the annual financial statements our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the 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: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, 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

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

Entity Information

Legal Name of Entity: PODIATRISTS BOARD OF NEW ZEALAND

Type of entity and Legal Basis : The Podiatrists Board of New Zealand (the Board) is a body corporate established by the Health Practitioners Competence Assurance Act 2003 (HPCAA) and is a Responsible Authority under that Act. The board is registered charity, Charity number CC34513.

Entity's Purpose or Mission:

The mission of the Board is to protect the public through effective regulation of the podiatry profession.

The functions of the Board are legislated by HPCAA.
The principal purpose of the Act is to protect the health and safety of the public by providing for mechanisms to ensure that health practitioners are competent and fit to practice their professions.
The Board's functions are described in section 118 of the HPCAA:

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 the 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 ACC, the Director-General of Health, and the Health and Disability Commissioner that the practise of a health practitioner may pose a risk of harm to the public;
8. Set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession, and to consider the cases of practitioners who may be unable to perform the functions required for practice of the profession;
9. Promote education and training in the profession;
0. Promote public awareness of the responsibilities of the authority;

11 Liaise with other authorities and to carry out other functions, powers and duties that are conferred or imposed on it by the HPCA Act or other enactments.

Vision - The podiatry profession practises in a way that maximises public well-being through its emphasis on being competent, safe, adaptable and ethical.

Entity structure and governance arrangements:

The Board has eight (8) members. Six (6) podiatrists and two (2) lay members to represent public interests. Board Members are appointed by the Minister of Health.

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL INFORMATION

Statement of financial performance

	Note	2025 $	2024 $
Revenue			
Fees and levies from practitioners		443,461	443,544
Interest and other investment revenue		37,945	30,265
Revenue from service delivery		11,440	18,455
Total Revenue	1	**492,846**	**492,264**
Expenses			
Employee remuneration and other related expenses		187,886	187,575
Expenses related to service delivery		211,509	207,536
Other expenses		2,929	9,669
Total Expenses	2	**402,324**	**404,779**
Net Surplus		**90,522**	**87,485**

This performance report has been approved and authorised for issue for and on behalf of Podiatrists Board of New Zealand.

Signature: 
Name: Belinda Ihaka
Position: Chair
Date: 30 Sep 25

Signature: 
Name: Erin Beeler
Position: Deputy Chair
Date: 30 Sep 25

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL INFORMATION

Statement of financial position

	Note	2025 $	2024 $
Assets			
Current assets			
Cash and bank deposits		488,699	380,301
Short-term deposits		441,248	453,362
Debtors and prepayments		21,513	18,148
Other current assets		3,444	1,812
Total current assets	3	954,904	853,623
Non-current assets			
Property, Plant and Equipment	5	4,070	6,153
Other non-current assets	3	60,331	65,674
Total non-current assets		64,402	71,827
Total assets		**1,019,306**	**925,450**
Liabilities			
Current Liabilities			
Creditors and accrued expenses		74,579	77,434
Employee costs payable		21,710	24,317
Fees and levies received in advance		392,779	383,983
Total Current Liabilities	4	489,068	485,734
Total Liabilities		**489,068**	**485,734**
Net Assets		**530,238**	**439,716**
Accumulated Funds			
General reserve		307,533	297,514
Disciplinary reserve		132,183	54,717
Net surplus for the period		90,522	87,485
Total Accumulated Funds	6	**530,238**	**439,716**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL INFORMATION
Statement of cash flows

	2025 $	2024 $
Cash flows from operating activities:		
Operating receipts (money deposited into the bank account):		
Fees and levies from practitioners	464,257	440,647
Gross service tax	1,296	0
Interest and other investment revenue	16,552	13,023
Receipts from service delivery	11,440	18,455
Total receipts	493,546	472,126
Less: Operating payments (money withdrawn from the bank account):		
Employee remuneration and other related payments	(190,492)	(189,152)
Payments related to service delivery	(226,531)	(207,952)
Total payments	(417,023)	(397,104)
Net cash flows from operating activities	**76,523**	**75,021**
Gross service tax		
Cash flows from other activities:		
Cash was received from:		
Receipts from Investments	231,875	153,384
Cash was applied to:		
Payments to acquire property, plant and equipment	0	(6,197)
Payments to purchase short term investments	(200,000)	(167,700)
Net cash flows from other activities	**31,875**	**(20,513)**
Net increase/(decrease) in cash	**108,398**	**54,508**
Opening Cash	380,301	325,792
Closing Cash	**488,699**	**380,301**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

The Board has elected to apply the XRB's Tier 3 (PS) standards on the basis that it does not have public accountability and has total annual expenses of equal to or less than $5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future. All values are recorded to the nearest dollar.

SPECIFIC ACCOUNTING POLICIES

Cash and short term deposits

Cash and short term deposits includes deposits at cheque and savings account with banks with original maturities of 90 days or less.

Investments

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

Debtors

Debtors are stated at estimated realisable values net of expected credit loss, which is estimated by assessing the likelihood of debtors default and the potential amount of loss. Debtors are classified as current if they are expected to be converted to cash within 12 months. Other debtors are classified as non current.

Interest Revenue

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

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.

Depreciation

Depreciation of property, plant & equipment is charged at the following rates:

- Office furniture & equipment 20% - 50% Straight Line Method
- Computer equipment 20% - 50% Straight Line Method
- Office Refit 20% Straight Line Method
- Website/Database 10%-50% Straight Line Method

Taxation

The Board is exempt from Income Tax because it is a registered charity.

Income recognition

Fees received for the issue of APCs and register maintenance are recognised in the year to which the fees relate.
Fees derived from the delivery of service are recognised when the service is delivered.
All other fees are recognised on receipt.

Goods & Services Tax

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

Employee entitlements

Provision is made in respect of the Board's liability for annual leave and balance date. Annual leave has been calculated on an actual entitlement basis at current rate to pay. No provision is made for sick leave.

CHANGES IN ACCOUNTING POLICIES

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

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

	2025 $	2024 $
Note 1 - Analysis of Revenue		
Fees and levies from practitioners:		
Annual practising certificate (APC) fees	343,889	347,409
Registration fees	20,623	14,859
Registration services	313	230
Fitness to practice and competency services	0	1,118
Disciplinary levy	78,636	79,929
	443,461	**443,544**
Interest and other investment revenue:		
Interest revenue	37,945	30,265
	37,945	**30,265**
Revenue from service delivery:		
Education services	11,440	18,455
	11,440	**18,455**
Note 2 - Analysis of Expenses		
Employee remuneration and other related expenses:		
Salaries and employee benefits	187,886	187,575
	187,886	**187,575**
Expenses related to service delivery:		
Administration and overheads	108,374	95,994
Education and standards	0	15,560
Fitness to practice and competency services	0	3,354
Board and committee expenses	97,081	88,825
Disciplinary expenses	4,232	3,803
Project expenses	1,823	0
	211,509	**207,536**
Other expenses:		
Audit fee	8,304	7,701
Depreciation and amortisation	2,083	1,968
Expected credit loss allowance	(7,457)	0
	2,929	**9,669**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

	2025 $	2024 $
Note 3 - Analysis of Assets		
Cash and bank deposits		
Bank deposits	488,699	380,301
	488,699	**380,301**
Short-term investment:		
Term Deposits	441,248	453,362
	441,248	**453,362**
Debtors and prepayments:		
Disciplinary recoveries	12,000	11,200
Prepayments	9,513	6,948
	21,513	**18,148**
Other current assets:		
Accrued Interest	3,444	1,812
	3,444	**1,812**
Other non-current assets:		
Disciplinary recoveries	155,606	168,406
Less: Allowance for doubtful debts	(95,275)	(102,732)
Total non-current receivables	**60,331**	**65,674**
Note 4 - Analysis of Liabilities		
Creditors and accrued expenses:		
Accounts payable	10,963	16,379
Accrued expenses	9,965	8,701
GST payable	53,650	52,354
	74,579	**77,434**
Employee costs payable:		
PAYE/WHT	7,381	6,616
KiwiSaver deductions payable	873	844
Leave entitlements	9,063	13,236
Payroll accrual	4,393	3,620
	21,710	**24,317**
Fees and levies received in advance:		
APC fees received in advance	318,275	311,829
Disciplinary levies received in advance	72,435	70,380
Other fees received in advance	2,070	1,774
	392,779	**383,983**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

Note 5 - Property, Plant and Equipment

Asset class	Opening carrying amount	Purchases	Depreciation and imparment	Closing carrying amount
At 31 March 2025				
Fixture and Fittings	2,650	0	(607)	2,043
Computer equipment	3,503	0	(1,476)	2,027
	6,153	**0**	**(2,083)**	**4,070**
At 31 March 2024				
Fixture and Fittings	1,264	1,769	(383)	2,650
Computer equipment	12,881	4,428	(13,806)	3,503
	14,145	**6,197**	**(14,189)**	**6,153**

Note 6 - Accumulated Funds

	2025 $	2024 $
Accumulated surpluses:		
Opening balance at 1 April	307,533	297,514
Surplus for the year	16,118	10,019
Balance at 31 March	323,651	307,533
Disciplinary reserve:		
Opening balance at 1 April	132,183	54,717
Levies received for the year	78,636	79,929
Disciplinary costs for the year	(4,232)	(2,463)
Balance at 31 March	206,587	132,183
Total Accumulated Funds	**530,238**	**439,716**

Accumulated surpluses are used to fund general operating expenses.
The **Discipline reserve** is used for the Professional Conduct Committees (PCC) and Health Practitioners Disciplinary Tribunal (HPDT) costs. It is a descretionary reserve that is maintained by the Board at a prudent level determined by past experience and future expectations of disciplinary activity and costs. Disciplinary levies and recoveries are credited to the reserve to fund disciplinary costs.

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

Note 7 - Related Party Transactions

The fees paid includes honoraria and board fees for attendance at board meetings and other board activities. Total fees paid to the Board Members during the year is as follows.

	2025	2024
	$	$
Belinda Ihaka *(Chairperson)*	*27,250*	*27,979*
Erin Beeler *(Deputy Chair)*	*10,568*	*10,482*
Christopher Rewi-Wetini *(Board member)*	*5,100*	*4,650*
Elson Ng *(Board member)*	*2,400*	*3,900*
Natalie Tanner *(Board member)*	*7,875*	*5,400*
Heidi Barton *(Board Member)*	*4,256*	*3,750*
Michelle Garrett *(Board Member)*	*3,000*	*0*
Kellie McGrath *(Lay member)*	*8,348*	*5,400*
Bice Awan *(Lay member)*	*3,075*	*0*
Alex Delany *(Outgoing lay member)*	*0*	*975*
Rebecca Holbrook *(Outgoing board member)*	*0*	*1,575*
Matthew Carroll *(Outgoing board member)*	*0*	*2,800*
	71,872	**66,911**

Note 8 - Shared Services

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

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2025

Note 9 - Commitments and Contingencies

The Board has an agreement with Nursing Council of New Zealand for the provision of back office corporate services. The Service Level Agreement is for a period of five years. The future estimated commitments based on the expected costs including in this agreement are: Property $10,713; Corporate Services $20,316; Total $31,029 per year.

	2025 $	2024 $
Due in 1 year	20,316	20,316
Due between 1-2 years	20,316	20,316
Due between 2-5 years	17,143	37,246
	57,775	**77,878**

Contractual commitments for operating leases of premises Level 5, 22 Willeston Street, Wellington.

Due in 1 year	10,713	10,713
Due between 1-2 years	10,713	10,713
Due between 2-5 years	9,040	19,640
	30,465	**41,065**

The figures disclosed above reflect the Board's rent, as currently payable. The lease agreement is in the name of Nursing Council of New Zealand.

Note 10 - Contingent Liabilities and Guarantees

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

Note 11 - Events After the Balance Date

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

Podiatrists Board of New Zealand
Te Poari Tiaki Waewae O Aotearoa

Contacting the Board

Postal Address:
PO Box 9644, Wellington,
New Zealand 6141

Physical Address:
Level 5, 22 Willeston Street,
Wellington, New Zealand 6011

Email:
registrar@podiatristsboard.org.nz
(Chief Executive/Registrar)
admin@podiatristsboard.org.nz
(Registration and Recertification Officer)

Website: www.podiatristsboard.org.nz

Phone:
Chief Executive/Registrar
(04) 474 0706 /+64 4 474 0706

Registration and Recertification Officer
(04) 918 4726 /+64 4 918 4726