Podiatrists Board of New Zealand
Te Poari Tiaki Waewae O Aotearoa

Annual Report

1 April 2025 – 31 March 2026







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Data Snapshot 2026

Annual Practising Certificates
(as of 31 March 2026)

Total APC = 469



65%
Female (303)

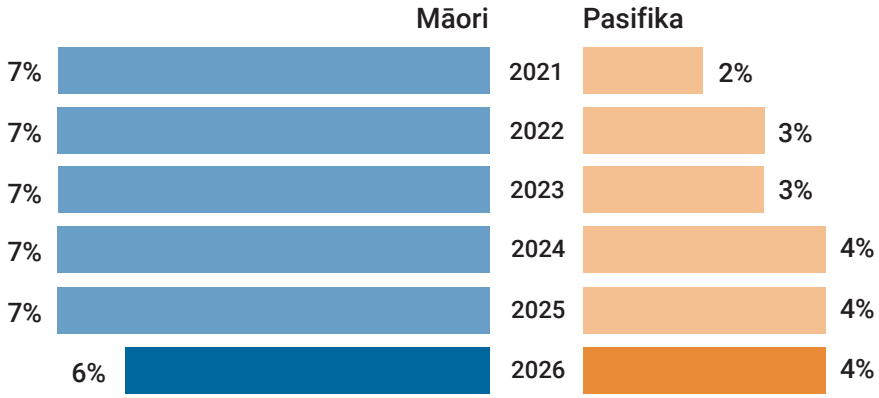


35%
Male (166)

Number of practitioners with Annual Practising Certificates (2021–2026)

	2021	2022	2023	2024	2025	2026
Female	301	305	306	315	302	303
Male	156	166	168	161	158	166
Total	457	471	474	476	460	469

Percentage of Māori and Pasifika practitioners with Annual Practising Certificates (2021–2026)



Practitioners who currently hold an Annual Practising Certificate (2021–2026)

	2021	2022	2023	2024	2025	2026
Asian/Indian	73	79	73	75	78	83
European/Other	343	347	353	348	333	341
Māori	30	33	32	32	30	27
Pasifika	11	12	16	21	19	18
Total	457	471	474	476	460	469

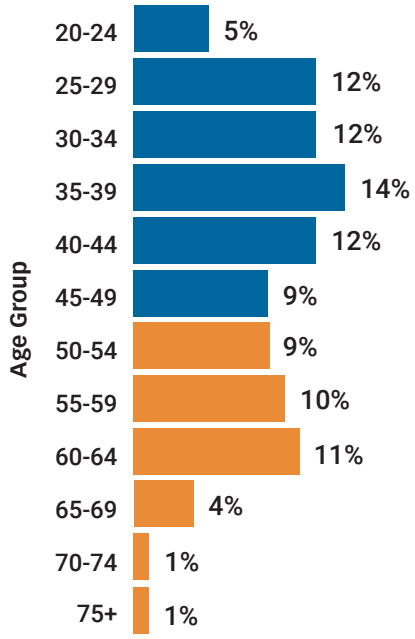
Primary setting of NZ podiatry workforce (2021–2025)

	2021	2022	2023	2024	2025	2026	
Private practice	77%	78%	78%	78%	73%	356	(75%)
Te Whatu Ora	7%	8%	9%	9%	10%	45	(9%)
Private hospital-aged care-community care	4%	4%	4%	3%	5%	21	(5%)
University	2%	2%	2%	2%	2%	9	(2%)
Other	2%		2%	1%	1%	2	(1%)
Not declared	8%	8%	5%	7%	9%	36	(8%)
Total						469	(100%)

DHB Region of NZ podiatry workforce (2021–2026)

	2021	2022	2023	2024	2025	2026
Central Region	74	73	80	82	74	69
Midland Region	73	76	90	83	75	83
Northern Region	178	184	175	183	170	182
Southern Region	94	98	103	96	99	99
Unknown/Unassigned	38	40	26	32	42	36
Total	457	471	474	476	460	469

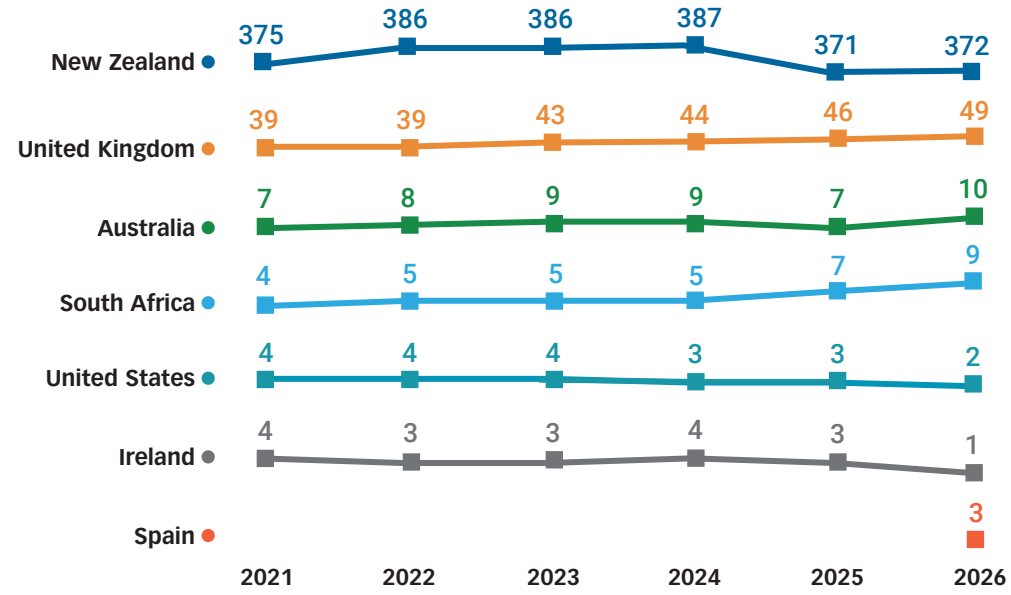
Age Group Analysis (as of 31 March 2026)



Age Group Analysis (2021–2026)

	2021	2022	2023	2024	2025	2026
20-24	40	31	23	16	19	25
25-29	70	76	77	74	62	57
30-34	65	74	72	69	62	54
35-39	58	51	61	70	70	67
40-44	33	40	40	46	46	58
45-49	41	39	41	31	32	40
50-54	49	54	48	51	51	43
55-59	52	48	54	54	43	46
60-64	32	38	39	42	49	51
65-69	11	11	13	15	18	21
70-74	5	6	3	4	5	3
75+	1	3	3	4	3	4
Total	457	471	474	476	460	469

Number of NZ vs overseas qualified practitioners in NZ workforce (2021–2026)



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 2026. 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 farewelled Erin Beeler and thanked her for her dedication and support during her time as Deputy Chair. The Board also welcomed a new member, Jerome Tulia, in August 2026. With the appointment of our new Board member, the Board remains fully constituted, bringing together a diverse range of perspectives, experience, and skills that will strengthen our governance and decision-making.

The momentum and effectiveness of the Board are strengthened by the steadfast support of Sonia Dredge, Registration and Recertification Officer, and our Chief Executive and Registrar, Sandi Gale, whose leadership and expertise ensure the Board operates with clarity, efficiency, and purpose. Our achievements reflect the commitment of our members, the value of our partnerships, and the confidence 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.

Ministry of Health, Performance Review

The Board's strong performance was demonstrated through an excellent outcome in the Ministry-led five-yearly Performance Review. Preparation began early in 2026, ensuring our processes and procedures were thoroughly documented, tested, and aligned with the Board functions. The review resulted in a final report issued on 28 May 2026 with only one recommendation; to continue to be responsive to Te Tiriti – a clear reflection of the Board's robust systems, disciplined governance, and commitment to continuous improvement.

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.

Podiatrist Prescribers

The Board has signed a Memorandum of Understanding (MoU) with PodiatryNZ, the National Professional Membership Association for podiatrists, documenting the shared commitment of both organisations to advancing designated prescribing for podiatrists in Aotearoa New Zealand. This agreement strengthens our collaborative relationship and provides a clear framework for progressing this important workforce development initiative. The MoU reflects our joint focus on protecting public health and safety, supporting high quality podiatric care, and promoting the ongoing growth and professional capability of the podiatry sector. Through this partnership, the Board is well positioned to contribute to national efforts that enhance access, improve patient outcomes, and ensure the profession continues to meet the evolving needs of communities across Aotearoa. This MoU supports the enablement of critical actions required to ensure the safe implementation of designated prescribing for podiatrists:

- Access to supervisors
- Access to approved systems certified for use with New Zealand ePrescription Service (NZePS) for electronic prescriptions
- Access to funded laboratory tests
- Access to patients' medical records
- The development of critical communication channels between podiatrist prescribers and their patients' general practices.

The Board adopted the Principles for Quality and Safe Prescribing Practice in May 2025, produced by the Responsible Authorities with prescribing authority. These principles will sit as an umbrella above the Boards own Competency Framework – Principles and Standards for Podiatrists Prescribers.

We are working alongside the Paramedic Council | Te Kaunihera Manapou and the Physiotherapy Board of New Zealand | Te Poari Tiaki Tinana o Aotearoa to collaborate on and support their prescribing journeys in support of interprofessional collaboration.

The Board are also focussed on ensuring all stakeholders are updated on our prescribing journey in support of consistent messaging and preparing the wider health sector and profession for the safe implementation of this major initiative.

Board Capability Development and Succession Planning

The Board continues to prioritise capability development through a strong focus on identifying courses and continuing professional development opportunities that support the ongoing growth of its members. This work is complemented by active succession planning and regular Board self evaluation, ensuring we maintain a high standard of governance and continue to meet our legislated functions.

Together, these efforts strengthen the Board's resilience, enhance collective performance, and support continuity of effective leadership.

Te Pae Tawhiti: The Future Ahead

Significant progress has been made across several key initiatives this year. Development of the first podiatrist prescribers' course is well underway, with the required accreditation process in progress and the Certificate of Proficiency (30 point, Level 8 course: HEAL8XX Allied Health) expected to commence at AUT in the second semester of 2027. The Board's involvement in national prescribing discussions was strengthened through Kellie McGrath's (Deputy Chair) participation on the Prescribing Panel at the PodiatryNZ Conference in Wellington (5-8 August 2026), alongside representatives from AUT and the Pharmacy Guild of New Zealand.

In conclusion, although the broader environment remains uncertain, the Board's responsibilities are unequivocal. We remain steadfast in our commitment to our mahi, carrying out our functions with professionalism, integrity, and a clear sense of purpose. I extend my sincere appreciation to Board members for their disciplined communication, sustained engagement, and unwavering 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.

Dr Belinda Ihaka
Te Aupouri, Te Rarawa| 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 very productive year for our team with many opportunities to work with 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

The operational priority this year has been on progressing the implementation of designated prescribing rights for podiatrists. The Board issued a comprehensive consultation document on the podiatrist prescriber scope of practice on 15 September 2025, seeking feedback from stakeholders on the proposals for all elements of this new additional scope of practice. We received a lot of useful submissions which the Board has considered at every stage of the implementation process.

On 9 June 2026, we published the Podiatrists Board of New Zealand Scopes of Practice and Prescribed Qualifications Notice 2026 in the New Zealand Gazette as secondary legislation, which was a significant milestone.

The Board has also completed the development and approved the Competency Framework – Principles and Standards for Podiatrist Prescribers.

We have finalised the Accreditation Standards for Aotearoa New Zealand training providers of podiatry prescribing qualifications, which are now with Auckland University of Technology (AUT) to support the development of the Certificate of Proficiency: 30-point level 8 course, HEAL8XX Allied Health Prescribing.

The Board has redeveloped and approved the Continued Professional Development (CPD) Recertification Policy – additional requirements for Podiatrist Prescribers in support of ensuring the ongoing competency of podiatrist prescribers.

Looking ahead

The development of a designated prescribing area on our website is well underway, which will provide information for the public and easy access to all secondary legislation, standards, policies, guidance and resources to support safe practice by podiatrist prescribers. We have also commenced the upgrades to our NERS practitioner database that will support the management of the podiatrist prescriber scope and all associated registration and recertification requirements.

The next step is for the Board to finalise and approve the supervision framework for podiatrist prescribers to ensure they have access to guidance and support from an authorised prescriber in their first year of practice.

CPD Framework

Following a consultation in the last quarter of 2025, the Board reviewed the CPD requirements for podiatric surgeons. The new Continued Professional Development (CPD) Recertification Policy - additional requirements for Podiatric Surgeons came into effect in January 2026, at the start of the current 2-yearly CPD cycle.

In January 2026, the Board conducted a CPD audit of up to 20% of podiatrists holding a practising certificate in accordance with our CPD Audit Policy – 48 of the 50 podiatrists who were selected for audit met the CPD requirements. The next CPD audit will commence in January 2028 at the end of the current 2-yearly CPD cycle. (1 January 2026 to 31 December 2027).

Advertising Policy

In February 2026, a review of the Boards Advertising Policy was conducted to reflect the Advertising Standards Authority (ASA) changes to the Therapeutic and Health Advertising Code, which provided clearer rules around health advertising, testimonials, and therapeutic claims.

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, and all key stakeholders.
- Development of a Memorandum of Understanding (MoU) with PodiatryNZ which documents the shared commitment of both organisations to the implementation of designated prescribing for podiatrists in Aotearoa New Zealand, in support of the protection of public health and safety and the promotion of the podiatry profession.
- Development of Artificial Intelligence (AI) guidance for podiatrists.
- 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 collaboration with all Responsible Authorities (RAs).
- Ensure ongoing compliance with the Parliamentary Counsel Office (PCO) Secondary Legislation Access Standards, issued February 2024.
- Website improvements focused on better access to information and resources for the public and podiatry profession, and specifically for safe prescribing practice..
- Continue to maintain our timely registration processes for all suitably qualified and competent applicants.
- Continue regular reviews of all financial and governance policies to reflect changes to the Charities Act 2005, amended by the Charities Amendment Act, 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.
- Continue to encourage podiatrists to participate in child protection training, in support of their professional obligations and to improve awareness and best practice.
- Review of the Board's Return to Practice Competence Requirements Policy to include the additional scopes of practice (podiatric surgeon and podiatrist prescriber).
- Digitalisation of the Board's Cultural Open Book Exam (COBE).

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

Current Board members



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



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

Board Meetings

The Board held four meetings during the 2025-2026 reporting year:

- 22 - 23 May 2025
- 21 August 2025 (via Zoom)
- 13 - 14 November 2025
- 12 - 13 February 2026

Board Member Fees

Chair:
$880 per day/ $110 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

The Board remained at full quorum for the reporting period 1 April 2025 to 31 March 2026.

Full quorum continued outside of this reporting period, with four Board members re-appointed on 14 August 2026 alongside the appointment of Jerome Tulia for his first term on the Board. Erin Beeler was Deputy Chair for this reporting period with her time on the Board coming to an end on 14 August 2026.

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 has also developed and approved the Accreditation Standards for Aotearoa New Zealand training providers of podiatry prescribing qualifications, 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 May 2025, the Podiatrists Board adopted the Principles for Quality and Safe Prescribing Practice which were produced by the RAs with prescribing rights. In practice, these principles will sit as an umbrella above our own Competency Framework – Principles and Standards for Podiatrist Prescribers, which the Board developed following a robust consultation process with all stakeholders.

In 2025, an all-RA Statement of Intent on Interprofessional Collaborative Practice (IPCP) was formalised and adopted by the Podiatrists Board. 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 are focused on ensuring continued engagement in this important area, and in practice have enabled continued engagement and collaboration between allied health professions and their relevant RAs in support of their applications and subsequent implementation of independent prescribing.

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, and as a living document now covers 16 allied health professions. The Report outlines the 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 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 again that latest workforce modelling predicts that there will be no significant increase in the number of podiatrists in the next 10 years. This remains 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 continues 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 workforce development and the implementation of designated prescribing for podiatrists is also a critical enabler to ensure quality care from podiatrists remains accessible across the motu and supports the evolution of the profession and scopes of practice.

Manatū Hauora | Ministry of Health Performance Review

The recent Performance Review took place on 30 April 2026, 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, which we felt accurately reflected the Board's efforts and achievements.

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

This review identified one low risk recommendation against the core performance standards.

Recommendation

There is evidence the Board has made significant progress towards working as a Te Tiriti engaged organisation for Māori participation and leadership representation. Te Tiriti is embedded in the PBNZ Ethical Codes and Standards of Conduct and Principles and Standards for the Practice of Podiatry in Aotearoa New Zealand (PSPPANZ). The Board should continue to build on this momentum of embedding Te Tiriti principles across all Board functions, with consideration of future Māori health action plans and strategic priorities.

Regulatory Reform

The Podiatrists Board has fully engaged with Manatū Hauora | Ministry of Health and all RAs on all discussions around the future of regulation of the health professions and the potential amendments to the HPCA Act outlined in the HPCA Amendment Bill.

This engagement is designed to ensure the Minister has all information available to support decisions to improve health workforce regulation.

Child Protection Training

On 11 September 2025, the Director-General of Health, Manatū Hauora | Ministry of Health, wrote to all RA Board Chairs emphasizing the importance of child protection training and asking them to encourage health practitioners to participate in child protection training.

The Board passed this communication on to the podiatry profession on 16 September 2025, along with details of where they could also request further information on resources and training and reminders have also been issued.

Podiatrist Prescribers

There has been an immense amount of work in this reporting period progressing the implementation of designated prescribing for podiatrists in collaboration with Manatū Hauora | Ministry of Health, Auckland University of Technology (AUT), PodiatryNZ, Pharmac, Medsafe, Pharmaceutical Society of New Zealand, Clinical Advisory Pharmacist Association (CAPA), Pharmacy Guild of New Zealand, 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

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.

On 9 June 2026, we published the Podiatrists Board of New Zealand Scopes of Practice and Prescribed Qualifications Notice 2026 in the New Zealand Gazette, which outlines the podiatrist prescriber additional scope of practice and required qualifications.

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.

Progress

The Podiatrists Board issued a comprehensive consultation document on 15 September 2025 covering all proposed requirements for the podiatrist prescriber additional scope of practice.

The Board has also signed a Memoramdum of Understanding (MoU) with PodiatryNZ which documents the shared commitment of both organisations to the implementation of designated prescribing for podiatrists in Aotearoa New Zealand, in support of the protection of public health and safety and the promotion of the podiatry profession.

The Board has completed the development and approved the Competency Framework – Principles and Standards for Podiatrist Prescribers and the Accreditation Standards for Aotearoa New Zealand training providers of podiatry prescribing qualifications. The Board has also approved the Continued Professional Development (CPD) Recertification Policy - additional requirements for Podiatrist Prescribers in support of ensuring the ongoing competency of podiatrist prescribers.

The development of a designated prescribing area on our website is well underway, which will provide easy access to information for the public and all secondary legislation, standards, policies, guidance and resources to support safe practice by podiatrist prescribers.

We have commenced the required upgrades to our NERS practitioner database that will support the management of the podiatrist prescriber scope and all associated registration and recertification requirements.

Next Steps

The next step is for the board to finalise and approve the supervision framework for podiatrist prescribers to ensure they have access to guidance and support from an authorised prescriber in their first year of practice.

The development of the first podiatrist prescribers' course is well underway, and following the required accreditation process, we expect the first course to commence on the second semester of 2027 at Auckland University of Technology (AUT). (Certificate of Proficiency: 30-point level 8 course, HEAL8XX Allied Health Prescribing).

Registration and Practising Certificates (APCs)

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 published the following scopes of practice:

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.

Podiatrist Prescriber

A registered primary health practitioner who holds the scope of practice of Podiatrist and is further qualified to prescribe medicines within a Specified Prescription Medicines List (SPML). Podiatrist Prescribers are designated prescribers and may only prescribe within the limits of their scope of practice, competence, training, and qualifications.

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 and/or Podiatrist Prescriber 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.

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 can include 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 we have received only two registration applications 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 20 applications for podiatrists moving from Aotearoa New Zealand to Australia.

Table 1: Total number of applications for registration 2021-2026

			Outcomes – Total Numbers		
	HPCAA Section	Total No of Applications	Registered	Registered with conditions on scope of practice	Not Registered
2026	**15**	**43** 30 NZ, 11 Overseas, 2 TTMRA	**43**	**0**	**0**
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 2021-2026

	Outcomes – Total Numbers		
	APC	*IPC with conditions on scope of practice	No APC
2026	**469**	**1**	**0**
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.

Continuing Professional Development (CPD) Recertification Framework

Under section 41 of the HPCA Act the Board has a well-established CPD Recertification Framework 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 Recertification Policy 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.

The current CPD framework is based on a 2-year cycle, and the 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 podiatric surgeon additional scope of practice.

Following a consultation in the last quarter of 2025, the Board reviewed the Continued Professional Development (CPD) Recertification Policy – additional requirements for Podiatric Surgeons. This new policy came into effect in January 2026, at the start of the current 2-yearly CPD cycle.

The Board has also recently approved the Continued Professional Development (CPD) Recertification Policy – additional requirements for Podiatrist Prescribers.

CPD Audit

The Board audits up to twenty percent of practitioners in each CPD cycle. The CPD Recertification Policy requires that practitioners 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.

The most recent CPD audit was carried out in January 2026, which covered the 2-year CPD cycle of 1 January 2024 to 31 December 2025.

Fifty practitioners were selected for audit, with only 2 not meeting the CPD requirements.

Non-compliance with the Board's CPD Recertification Policy generally leads to a condition in a practitioners scope of practice to complete the outstanding CPD, alongside a 3-month only Interim Practising Certificate (IPC) to facilitate the completion of the outstanding CPD in that period.

Performance

Table 3: Competence referrals

	Source					
	Health Practitioner (Under RA)	Health and Disability Commissioner	Employer	Notification received from ACC	Notification issued	Total Number
2026	**0**	**2**	**0**	**0**	**0**	**2**
HPCAA Section	34 (1) / 45 (1)	34 (2)	34 (3)	35	35	
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	2026	6	4			2
	2025	6	2			4
	2024	8	4			4
	2023	3	3			
	2022	4	3			1
	2021					
Health and Disability Commissioner	2026	2			2	
	2025	4	4			
	2024	1	1			
	2023					
	2022					
	2021	1			1	1
Health Practitioner (Under RA)	2026	5	5			
	2025	2	2			
	2024	1	1			
	2023			7	3	
	2022	2			2	
	2021	6	2			4
Other Health Practitioner	2026					
	2025	1				1
	2024					
	2023					
	2022					
	2021					
Courts Notice of Conviction	2026					
	2025					
	2024					
	2023					
	2022					
	2021	1			1	1
Employer	2026					
	2025	1	1			
	2024	1	1			
	2023					
	2022					
	2021					
Other	2026					
	2025	2	2			
	2024	1	1			
	2023					
	2022					
	2021					

1. Six notifications about unqualified persons advertising podiatry services were referred to Compliance, Manatū Hauora | Ministry of Health under section 7 of the HPCAA.



Health and Disability Commissioner (HDC)

In July 2025 we signed a Memoramdum of Understanding (MoU) with HDC which documents the shared commitment of the HDC and the Board to the promotion and protection of the rights of health and disability consumers, and the protection of public health and safety.

The MoU aims to support both organisations in expediting the management of complaints and notifications about competence, conduct, and health concerns related to podiatry.

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 has been one PCC in this reporting period with one further PCC currently underway.

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 but one is currently pending following the conclusion of the associated PCC.

The Board has been informed that podiatrist members of the HPDT are expected to be appointed in early 2027, following the term expiration of all previous practitioner members.

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 (PodiatryNZ).
- 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 an excellent relationship with the Podiatry Department, which now sits within the new School of Allied Health and there are regular communications regarding the podiatric curriculum, registration and continuing competence requirements and other matters of mutual interest.

The Board has also been working closely with AUT to support the development of the inaugural prescribing course.

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, Deputy 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 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), Regulatory Services, 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 and Integrity Services team in the Performance and Governance Group, and we will be aiming to work with them again on their next recruitment drive.

Accident Compensation Scheme (ACC)

We have a new ACC Clinical Partner, Antoinette Cooke, who we continue to liaise with in support of effective practitioner regulation and public safety.

Podiatry New Zealand

Podiatry New Zealand is the National Professional Association for 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 and supportive of the implementation process for designated prescribing for podiatrists, actively leading on crucial elements of the implementation plan.

Responsible Authorities (RAs)

The Chief Executive/Registrar continues to participate in regular all-RA led hui and initiatives and collaborative initiatives 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 RAs we are co-located with in this reporting period. This co-location of RAs is supported by the Service Level Agreement (SLA) we have with NCNZ which from an operational perspective has functioned extremely well 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 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 2025-2026

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PODIATRISTS BOARD OF NEW ZEALAND'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2026

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

Opinion

We have audited the performance report of the Board on pages 27 to 36 that comprise the entity information, the statement of financial position as at 31 March 2026, the statement of financial performance, the statement of cash flows for the year ended on that date and the notes to the performance report that include accounting policies and other explanatory information.

In our opinion, the performance report of the Board:

- presents fairly, in all material respects:
  - its entity information and financial position as at 31 March 2026; and
  - its financial performance and cash flows for the year then ended; and
- complies with generally accepted accounting practice in New Zealand and has been prepared in accordance with Public Benefit Entity Tier 3 Reporting Standard (Public Sector) (Tier 3 (PS)), the applicable financial reporting framework.

Our audit was completed on 25 September 2026. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. We also outline the responsibilities of the Board members and our responsibilities relating to the performance report, comment on other information, and explain our independence.

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 opinion.

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato, and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.

Responsibilities of the Board members for the performance report

The Board members are responsible on behalf of the Board for preparing the performance report that is fairly presented and that complies with the applicable financial reporting framework.

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

In preparing the performance report, the Board members are responsible for assessing the 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 the 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

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

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

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

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

- We identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board members 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 members are responsible for the other information. The other information comprises the information included in the annual report but does not include the performance report, and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the performance report does not cover the other information and we will not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report, our responsibility is to read the other information when it becomes available. In doing so, we consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Board members.

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) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Zirus Zuber
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 2026

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;
10. 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 2026

FINANCIAL INFORMATION
Statement of financial performance

	Note	2026 $	2025 $
Revenue			
Fees and levies from practitioners		452,947	443,461
Interest and other investment revenue		29,323	37,945
Revenue from service delivery		10,400	11,440
Total Revenue	1	**492,670**	**492,846**
Expenses			
Employee remuneration and other related expenses		197,673	187,886
Expenses related to service delivery		213,050	211,509
Other expenses		13,322	2,929
Total Expenses	2	**424,045**	**402,324**
Net Surplus		**68,625**	**90,522**

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

Signature



Name: Dr Belinda Ihaka
Position: Chair
Date: 25 Sep 26

Signature



Name: Kellie McGrath
Position: Deputy Chair
Date: 25 Sep 26

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND

AS AT 31 MARCH 2026

FINANCIAL INFORMATION
Statement of financial position

	Note	2026 $	2025 $
Assets			
Current assets			
Cash and bank deposits		453,552	488,699
Short-term deposits		579,467	441,248
Debtors and prepayments		19,565	21,513
Other current assets		5,086	3,444
Total current assets	3	1,057,669	954,904
Non-current assets			
Plant and Equipment	5	1,988	4,070
Other non-current assets	3	48,331	60,331
Total non-current assets		50,319	64,402
Total assets		**1,107,988**	**1,019,306**
Liabilities			
Current Liabilities			
Creditors and accrued expenses		84,004	74,579
Employee costs payable		22,791	21,710
Fees and levies received in advance		402,330	392,779
Total Current Liabilities	4	509,125	489,068
Total Liabilities		**509,125**	**489,068**
Net Assets		**598,863**	**530,238**
Accumulated Funds			
General reserve		313.769	323.651
Disciplinary reserve		285,093	206,587
Total Accumulated Funds	6	**598,863**	**530,238**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND

FOR THE YEAR ENDED 31 MARCH 2026

FINANCIAL INFORMATION
Statement of cash flows

	2026 $	2025 $
Cash flows from operating activities:		
Operating receipts (money deposited into the bank account):		
Fees and levies from practitioners	474,498	464,257
GST	2,191	1,296
Interest and other investment revenue	13,633	16,552
Receipts from service delivery	10,400	11,440
Total receipts	500,722	493,546
Less: Operating payments (money withdrawn from the bank account):		
Employee remuneration and other related payments	(200,276)	(190,492)
Payments related to service delivery	(211,422)	(226,531)
Total payments	(411,698)	(417,023)
Net cash flows from operating activities	**89,023**	**76,523**
Cash flows from other activities:		
Cash was received from:		
Receipts from Investments	395,830	231,875
Cash was applied to:		
Payments to purchase short term investments	(520,000)	(200,000)
Net cash flows from other activities	**(124,170)**	**31,875**
Net increase/(decrease) in cash	**(35,147)**	**108,398**
Opening Cash	488,699	380,301
Closing Cash	**453,552**	**488,699**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2026

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.

Fees & levies in advance

Fees and levies received during the financial year that relate to a future accounting period are recognised as current liabilities.

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.

Prepayments

Prepayments represent expenses paid in advance to which the benefit relates. They are recognises as current assets and are systematically expensed in the Statement of Financial Performance over the period of economic benefit.

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed. Creditors and accrued expenses are recognised in the Statement of Financial Position when a transaction occurs that creates the payment obligation.

Council & committee expenses

Council and committee expenses include meeting costs, travel, accommodation, and other reasonable costs incurred by members while carrying out authorised duties. Expenses are recognised in the Statement of Financial Performance when incurred and are recorded net of recoverable GST. Any unpaid amounts at the reporting date are recognised as accrued expenses.

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:
Fixture and fittings 20% Straight Line Method
Computer equipment 33.3% 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 when documented expectation are met.

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

There were no changes to accounting policies during the current year.

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2026

	2026 $	2025 $
Note 1 - Analysis of Revenue		
Fees and levies from practitioners:		
Annual practising certificate (APC) fees	351,662	343,889
Registration fees	20,443	20,623
Registration services	532	313
Disciplinary levy	80,310	78,636
	452,947	**443,461**
Interest and other investment revenue:		
Interest revenue	29,323	37,945
	29,323	**37,945**
Revenue from service delivery:		
Education services	10,400	11,440
	10,400	**11,440**
Note 2 - Analysis of Expenses		
Employee remuneration and other related expenses:		
Salaries and employee benefits	197,673	187,886
	197,673	**187,886**
Expenses related to service delivery:		
Administration and overheads	105,555	108,374
Board and committee expenses	98,176	97,081
Disciplinary expenses	1,804	4,232
Project expenses	7,515	1,823
	213,050	**211,509**
Other expenses:		
Audit fee	11,240	8,304
Depreciation and amortisation	2,083	2,083
Expected credit loss allowance	0	(7,457)
	13,322	**2,929**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2026

	2026 $	2025 $
Note 3 - Analysis of Assets		
Cash and bank deposits		
Bank deposits	453,552	488,699
	453,552	**488,699**
Short-term investment:		
Term Deposits	579,467	441,248
	579,467	**441,248**
Debtors and prepayments:		
Disciplinary recoveries	12,000	12,000
Prepayments	7,565	9,513
	19,565	**21,513**
Other current assets:		
Accrued Interest	5,086	3,444
	5,086	**3,444**
Other non-current assets:		
Disciplinary recoveries	143,606	155,606
Less: Allowance for expected credit loss	(95,275)	(95,275)
Total non-current receivables	**48,331**	**60,331**
Note 4 - Analysis of Liabilities		
Creditors and accrued expenses:		
Accounts payable	12,327	10,963
Accrued expenses	15,836	9,965
GST payable	55,841	53,650
	84,004	**74,579**
Employee costs payable:		
PAYE/WHT	8,030	7,381
KiwiSaver deductions payable	895	873
Leave entitlements	8,225	9,063
Payroll accrual	5,641	4,393
	22,791	**21,710**
Fees and levies received in advance:		
APC fees received in advance	325,023	318,275
Disciplinary levies received in advance	74,793	72,435
Other fees received in advance	2,513	2,070
	402,330	**392,779**

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2026

Note 5 - Plant and Equipment

Asset class	Opening carrying amount $	Purchases $	Depreciation and impairment $	Closing carrying amount $
At 31 March 2026				
Fixture and Fittings	2,043	0	(607)	1,437
Computer equipment	2,027	0	(1,476)	551
	4,070	**0**	**(2,083)**	**1,988**
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**

Note 6 - Accumulated Funds

	2026 $	2025 $
General reserves:		
Opening balance at 1 April	323,651	307,533
Surplus for the year (excluding disciplinary levies and cost)	(9,882)	16,118
Balance at 31 March	313,769	323,651
Disciplinary reserve:		
Opening balance at 1 April	206,587	132,183
Levies received for the year	80,310	78,636
Disciplinary costs for the year	(1,804)	(4,232)
Balance at 31 March	285,093	206,587
Total Accumulated Funds	**598,863**	**530,238**

General reserves are used to fund general operating expenses.
The **Disciplinary 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 2026

Note 7 - Related Party Transactions

The fees paid include 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.

	2026	2025
	$	$
Belinda Ihaka *(Chairperson)*	*25,955*	*27,250*
Erin Beeler *(Deputy Chair)*	*11,193*	*10,568*
Christopher Rewi-Wetini *(Board member)*	*5,993*	*5,100*
Natalie Tanner *(Board member)*	*7,533*	*7,875*
Heidi Barton *(Board Member)*	*6,375*	*4,256*
Michelle Garrett *(Board Member)*	*6,205*	*3,000*
Kellie McGrath *(Lay member)*	*5,653*	*8,348*
Bice Awan *(Lay member)*	*6,248*	*3,075*
Elson Ng *(Outgoing Board member)*	*0*	*2,400*
	75,153	**143,744**

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.

	2026	2025
Amount paid for shared services	$	$
Total shared services expenses	43,275	35,853

Performance Report

PODIATRISTS BOARD OF NEW ZEALAND
FOR THE YEAR ENDED 31 MARCH 2026

Note 9 - Commitments

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.

	2026 $	2025 $
Due in 1 year	20,316	20,316
Due between 1-2 years	17,143	20,316
Due between 2-5 years	0	17,143
	37,459	**57,775**

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	9,040	10,713
Due between 2-5 years	0	9,040
	19,752	**30,465**

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. (2025: $Nil)

Note 11 - Subsequent Event – Proposed Legislation

On 19 May 2026 (after the reporting date), the Health Practitioners Competence Assurance Amendment Bill was introduced to Parliament. If enacted, this Bill would implement changes to responsible authorities' governance and reporting obligations and provide the Minister of Health with new powers to direct authorities' operations (including potential shared service arrangements). As the Bill was not enacted as at 31 March 2026, it is considered a non-adjusting subsequent event. The financial and operational impacts of these proposed changes, if any, cannot be reliably estimated at this time.



Podiatrists Board of New Zealand
Te Poari Tiaki Waewae O Aotearoa

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