

# The Psychotherapists Board of Aotearoa New Zealand

*Te Poari o nga Kaihaumanu Hinengaro o Aotearoa*


## Annual Report

Year Ending 30 September 2013

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## 1. Governance

### The Psychotherapists Board of Aotearoa New Zealand (PBANZ)

The Board's role is to ensure the implementation of the Health Practitioners Competence Assurance Act 2003 (HPCAA) and fulfill the principal purpose as set out in section 3, and the functions as set out in section 118 of the HPCAA. The Board has made a commitment to ensure that issues of diversity and equality are valued, upheld and promoted, and underpin all aspects of the Board's work according to the:

- principles of natural justice and administrative law
- Te Tiriti o Waitangi
- Health and Disability Commissioner Act 1994 - Code of Health and Disability Services Consumers' Rights
- Health and Disability Services Act 1993
- Privacy Act 1993 - Health Information Privacy Code 1994
- Human Rights Act 1993.

### Duties and Functions

The functions of each authority appointed in respect of a health profession are as follows:

- 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
- to authorise the registration of health practitioners under this Act, and to maintain registers
- to consider applications for annual practising certificates
- to review and promote the competence of health practitioners
- to recognise, accredit, and set programmes to ensure the on-going competence of health practitioners
- to receive and act on information from health practitioners, employers, and the Health and Disability Commissioner about the competence of health practitioners
- 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
- to consider the cases of health practitioners who may be unable to perform the functions required for the practice of the profession
- to set standards of clinical competence, cultural competence, and ethical conduct to be observed by health practitioners of the profession
- to liaise with other authorities appointed under this Act about matters of common interest
- to promote education and training in the profession
- to promote public awareness of the responsibilities of the authority
- 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.

## Chair Report

**This report highlights the activities of the Psychotherapists Board of Aotearoa New Zealand (the Board) for the period 1 October 2012 to 30 September 2013.**

### **CHAIRPERSON'S REPORT**

The 2012/2013 year has been another busy year for the Board with several initiatives taking precedence. One of the primary matters has been the continued work toward the development of shared services with the other Health Responsible Authorities of New Zealand (HRANZ).

This process has involved face to face meetings, electronic communication and teleconferences. The outcome of this process was an agreement to undertake a Detailed Business Case (DBC) for looking at the implications of moving to a single shared secretariat. Pricewaterhouse Cooper (PwC) was appointed by Health Workforce NZ to undertake this. The DBC was very useful in identifying the possibilities and implications of moving to a shared secretariat. In light of the findings a decision was made not to go ahead with shared regulatory functions as presented. HRANZ however identified areas that were likely to benefit from sharing of resources and this process has begun, with all RAs engaging in discussions regarding shared premises and shared IT services.

As indicated in the 2011/2012 report, due to earthquake risk the Board relocated its offices to ASB House. These premises are currently shared with seven other RAs; the Occupational Therapy Board, Podiatrists Board, Osteopathic Council, Physiotherapists Board, Medical Sciences Council, Medical Radiation Technologists Board and the Dental Council. This move is in keeping with the Minister's directive of moving toward shared services. The move has resulted in a number of benefits including easier access to information sharing, resources and collegial support. There has also been a significant financial benefit of a 15% saving in occupancy costs. In addition the Board has continued with its service level agreement with the Occupational Therapy Board, which is working well.

### **Policy development**

The Board has also had a busy year continuing its work with regard to its duties under section 118 of the HPCAA. In developing policy the Board has continued consulting widely and where necessary, repeatedly, to ensure that the profession has a chance to provide input and feedback.

A major task accomplished this year has been the completion of the recertification of practitioners which is in place for implementation of the 2014/2015 Annual Practising Certificate (APC) renewal.

A sub-committee has been appointed to undertake the accreditation of training programmes. Significant work has been done on this with an expectation that the first consultation draft will be ready for circulation by the end of 2014.

### **Communication**

Communication continues to be a priority for the Board and extensive use has been made of electronic media, using emails and the Board's website to ensure as much information as possible is made available to the profession. This includes Board newsletters that are posted after each Board meeting.



The Board holds its meetings throughout New Zealand and invites members of the profession to face to face meetings each time. These have proved to be successful in strengthening relations with the profession.

In addition there have been useful and harmonious meetings held with the President of the New Zealand Association of Psychotherapists (NZAP) and with the President of the New Zealand of Child and Adolescent Psychotherapist (NZACAP). These are two of the most prominent New Zealand psychotherapist professional bodies. The Board has also continued to be represented at meetings of HRANZ and the Accident Compensation Corporation (ACC).

This year the Board has started the process of designing and seeking cost estimates for information pamphlets to inform the public about the practice of psychotherapy, the Board and the HPCAA. It is envisaged these pamphlets will be available from mid-late 2014 and will be distributed to GPs, DHBs, CAMHSs, CYFs, ACC, medical centres, appropriate NGOs and the education sector.

### **Complaints and notifications**

Notifications and complaints remain low, with the Board only receiving a re-notification from the HDC regarding a conduct concern. A notification concerning a fitness to practise concern received in the previous year was brought to completion.

### **Financial viability**

The Board is currently in a sound financial position, with a net worth at 30 September 2013 of \$427,339.00. The Board has been able to further reduce the cost of APCs to practitioners and believes it has adequate reserves. Reserves have been set aside for system upgrades (including database and IT systems).

### **Chair**

In February 2013 Dr Gordon Hewitt vacated the position of Chair when his tenure on the Board came to an end and did not apply for re-election. Carol Shinkfield, formerly Deputy Chair, was elected Chair. Sue Brown was elected Deputy Chair.

### **Staffing**

This year saw some changes in staffing. The Board's Registrar Jacquelyn Manley, went on parental leave in May 2013 and we were fortunate to employ Eva Petro on contract to cover this period through to June 2014. Eva came with a lot of experience from her work at the Medical Council.

In June 2013 the Board's Registration Officer resigned after being offered a position in personnel and recruitment which is the area she had prior experience in.

In June we also welcomed two new Board members, Anna Hedley and Suzanne Johnson, both experienced psychotherapists who were appointed by the Minister in May 2013. Anna brings knowledge and experience of working within the DHB system, and Suzanne brings her experience for training and assessing psychotherapists.

Carol Shinkfield

Psychotherapists Board of Aotearoa New Zealand

## Board Member Details

The Minister of Health appoints Board Members for terms up to three years, in accordance with sections 120-122 of the HPCAA. The Chairperson and Deputy Chairperson are appointed by the Board at its first meeting of each year.

### Board Member Fees

Fees are paid to members for work undertaken on behalf of the Board.

Board Chairperson \$90.00 per hour

Board members \$80.00 per hour

### Carol Shinkfield (Chair from February 2013)

Carol has been a Board member since the Board's inception in 2007. She is a child and adolescent psychotherapist with over 20 years' experience working therapeutically with children, adolescents and their families. She also provides clinical supervision for a number of health practitioners and health services. Carol was the programme leader for the Graduate Diploma in Child Mental Health and the Master of Health Science specialising in Child Psychotherapy at Auckland University of Technology and taught on both programmes for 14 years.



### Gordon Hewitt (Chair until February 2013)

Gordon was a Board member from the Board's inception in 2007 until February 2013. He is a psychotherapist and trainer of Transactional Analysis psychotherapists in Wellington. In his former career, he lectured in genetics and evolutionary biology. He was Head of Health Sciences at the Central Institute of Technology setting up counseling and Psychotherapy courses, and is a Past President of the International Transactional Analysis Association.



### Mihiteria King (Board member until February 2013)

Mihiteria was a Board member from the Board's inception in 2007 until her resignation in February 2013. As well as a practitioner in private practice she has provided services to various organisations over the years including Maori Mental Health Services, Maori Social Services, Liaison Psychiatry, Adult Community Mental Health Services, Auckland University of Technology (School of Psychotherapy), Auckland PHOs and as a research clinician for University of Auckland.





**Sue Brown (Deputy Chair)**

Sue was appointed as a lay member of the Board in 2011. Sue is a Chartered Accountant with a background at senior management level, in several different industries. Currently she owns and operates an aged care facility in south Auckland, and with her husband runs a 200 acre deer farm in the Bay of Islands. Sue is a member of the Institute of Directors and serves on several boards and committees.

**Paraire Huata**

Paraire was appointed as a lay member of the Board in 2011. He is of Ngati Kahungunu descent and has a background in Social Services and Family Therapy. For the past 20 years he focused on providing training, mentoring and coaching to Maori in Maori Mental Health Social Services and particularly Alcohol and Drug Services. Paraire was affiliated to the New Zealand Association of Training and Development (NZATD), and delivered training for Moana House Training Institute.

**Bill Grant**

Bill was appointed to the Board in February 2011. He has clinical experience in mental health services, schools, a university clinic, community health clinics, and in private practice, as well as teaching experience in various training programmes and experience as a clinical advisor to ACC. Bill has an interest in ethics and is currently a lay member of a NZ Law Society Standards Committee, and an independent advisor for the Health and Disability Commissioner.

**Judy Smyth**

Judy was appointed to the Board in 2011. Since graduating from AIT Auckland in 1994 Judy has maintained a full time psychotherapy and counselling practice. Judy is a full member of the New Zealand Association of Psychotherapists (Advanced Clinical Practice), the International Association for Relational Psychoanalytic Psychotherapy, and a founding member of the Auckland Chapter. Her scope of practice is with adults and she also works extensively with couples. Historically, Judy was involved in governance work as a councillor for 3 years on a local body.





**Anna Hedley**

Anna was appointed to the Board in May 2013 as a practitioner member. Anna graduated with a Diploma in Psychotherapy (AIT) in 1996 and a Master of Health Science (first class honours) in 2003. She has worked as a psychotherapist at ADHB for eighteen years, and is the clinical coordinator of the Regional Eating Disorders Service and the Professional Leader for the ADHB psychotherapists. She has a special interest in health law, and completed a postgraduate paper in health law at AUT in 2013.

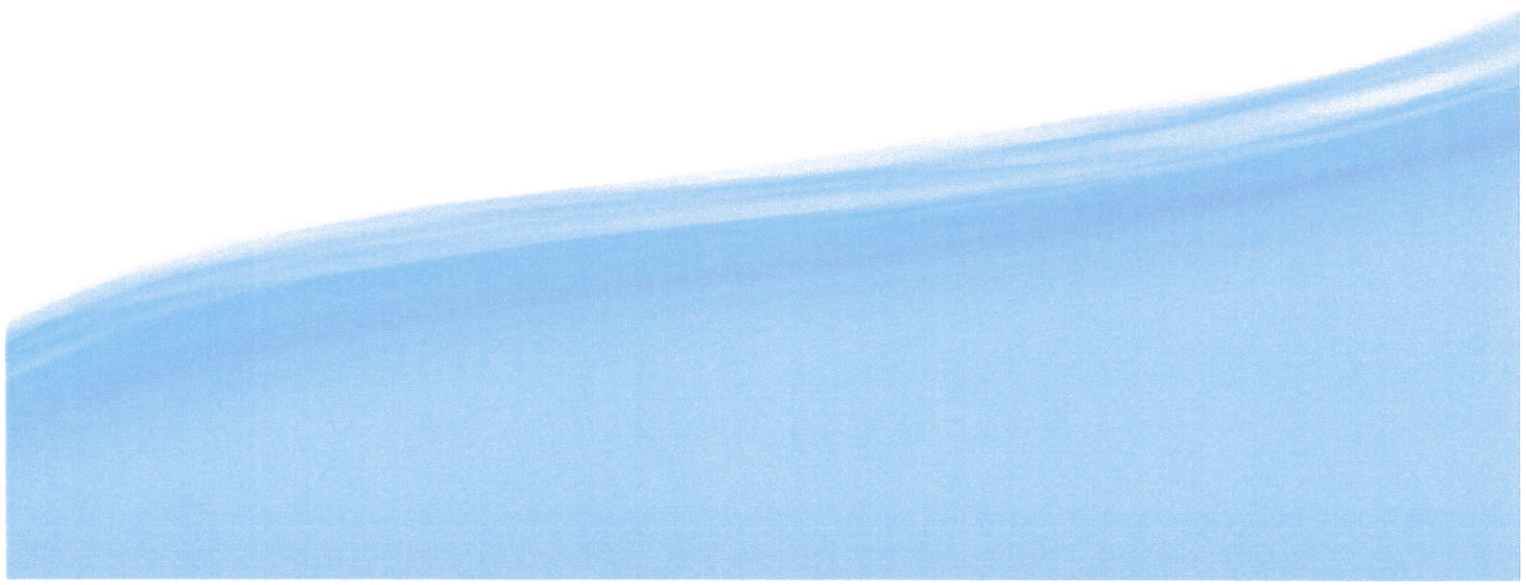
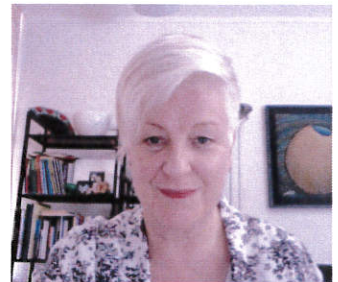
Anna lives with her partner John in central Auckland and enjoys a busy family life. They have an adult family and a new grandson.

**Suzanne Johnson**

Suzanne is a psychotherapist working in private practice in Wellington, and was appointed to the Board in May 2013.

Suzanne's original psychotherapy training was in transactional analysis and her therapy approach is informed by relational, intersubjective, psychoanalytic and mind/body theories. Suzanne is interested in cultural theory and the development of language, thinking, ethics and identity within cultural contexts.

Suzanne has been on the NZAP Council as Chair of Public Issues and is currently a member of Wellington Transactional Analysis Training Institute which provides training and clinical supervision to psychotherapy students. Before private practice, Suzanne worked as a clinical nurse specialist in Wellington's Mental Health Service.



## 2. Secretariat

### Board Meetings

Agendas and supporting papers are prepared for each Board meeting. Minutes record the proceedings of each meeting. A quorum of four Board members, including at least one member who is a layperson, is required for the Board to transact business. All members are required during meetings to declare any conflicts of interest with agenda items.

### Board Meeting Dates

There were six meetings held between 1 October 2012 and 30 September 2013.

- 2 & 3 December 2012
- 10 & 11 February 2013
- 28 & 29 April 2013
- 31 May 2013
- 26 & 27 July 2013
- 20 & 21 September 2013

### Board Committees

The Board has established the following Board Advisory Committees to assist it in carrying out its statutory functions:

- The Qualifications Committee
- Te Tiriti o Waitangi Committee
- The Notifications and Complaints Committee
- The Finance Committee
- The Personnel Committee
- The Fitness to Practise Committee
- The Recertification Committee
- The Accreditation Committee

These Board Advisory Committees undertake various functions in line with issues that fall within their respective portfolios. Each committee conducts itself according to what the work dictates. They undertake their business through various means such as email, teleconference, face-to-face meetings, often using a combination of communication methods. Some committees have delegated decision-making powers, but all committees ultimately report to the Board and provide regular updates on the progress they have made.

## 3. Registration of, and practising certificates for, health practitioners

### Scopes of Practice

Under Section 11 of the HPCAA, the Board has authorised three Psychotherapist Scopes of Practice. These were published in the New Zealand Gazette on 4 September 2008 as follows:

1. Psychotherapist Scope of Practice
2. Psychotherapist Scope of Practice with Child and Adolescent Psychotherapist Specialism
3. Interim Psychotherapist Scope of Practice.



The Board has two pathways to registration; the Tertiary Pathway and the Professional Development Pathway. Some acceptable qualifications (on the Tertiary Pathway) are being grandparented until the accreditation of psychotherapy training can be completed.

Persons seeking registration under the Tertiary Pathway must hold a Masters-level qualification in psychotherapy or a comparable qualification. The Board has a 'Policy on Comparable Qualifications'.

Persons seeking registration under the Professional Development Pathway must have completed an 'initial' and 'final' assessment through a Board-approved organisation. Organisations currently approved to conduct these assessments during grandparenting are the Australian and New Zealand Society of Jungian Analysts (ANZSJA), The New Zealand Association of Psychotherapists (NZAP) and the The New Zealand Association of Child and Adolescent Psychotherapists (NZACAP).

### Accreditation

Under section 118 (a) of the HPCAA the Board is required to prescribe the qualifications needed for scopes of practice within the profession, and, for that purpose, to accredit and monitor educational institutions and degrees, course of studies, or programmes.

The Board held an initial accreditation meeting on 31 March 2012. Eight different providers were represented along with representatives from interest groups and associations. All in attendance agreed that a primary goal is for the accreditation process to be affordable and that different modalities and training structures are valued and respected.

An Accreditation Committee was subsequently formed and there have been a number of meetings since, with good progress having been made.

### Registration

The Board's website hosts a Public Register which includes names, qualifications, and the registration dates of all psychotherapists.

#### Applications for Registration within the reported year

HPCAA section	Scope	Number	Registered	Registered with conditions	Not Registered
15	Interim	12	12	-	-
15	Psychotherapist Scope of Practice	6	6	-	-

### Annual Practising Certificates

In August 2013 the Board reduced the Annual Practising Certificate fee for the forthcoming 2013-2014 practising year.

**Applications for Annual Practising Certificates**

<b>Total Applications</b>	<b>APCs with conditions</b>	<b>No APC</b>
553	-	-

62 psychotherapists held non-practising status.

**4. Competence, fitness to practise, and quality assurance****Performance**

The Board did not undertake any competence reviews during the timeframe covered by this report.

**Recertification, continuing competence**

After consulting with the profession and stakeholders, in July 2013 the Board decided to implement a recertification programme for psychotherapists for the 2014-2015 practising year.

**Health/Fitness to Practise**

The Board did not receive any referrals under section 45 of the HPCAA for the timeframe covered by this report.

**5. Complaints and Discipline****Complaints from various sources and outcomes**

The Board did not receive any complaints during the timeframe covered by this report.

**Professional Conduct Committee (PCC)**

There were no referrals to a PCC during the timeframe covered by this report.

**Health Practitioners Disciplinary Tribunal (HPDT)**

The Board had no cases before the Tribunal during the timeframe covered by this report.

**6. Appeals and judicial reviews**

None

**7. Linking with stakeholders**

The Board has a responsibility to:

- communicate with the psychotherapists
- liaise with health regulatory authorities and other stakeholders over matters of mutual interest
- promote public awareness of the Board's role.

The Board regularly communicates with the public, stakeholders and psychotherapists via the Board's website, newsletters, consultation documents, face to face meetings, Annual Reports and attendance at association conferences.

The Board meets with representatives of the Ministry of Health and attends Ministry consultation meetings where appropriate.



## 8. Health Regulatory Authorities New Zealand Collaborations

Health Regulatory Authorities New Zealand (HRANZ) provides a forum for all the health regulatory authorities to meet and discuss matters of common interest, both at an operational and strategic level. The Chairperson attended HRANZ strategic meetings, as did the Registrar, who also attended HRANZ operational meetings. The major focus of HRANZ meetings was exploring the potential of a single shared secretariat, as directed by the Minister of Health.

Regular updates have been provided in the Board newsletters.

## 9. Contact details

### **All correspondence should be addressed to:**

The Registrar  
The Psychotherapists Board of Aotearoa New Zealand  
PO Box 10-787  
Wellington 6143

Secretariat Staff:  
Eva Petro (Registrar)

The Board's physical address is:  
Level 10, ASB House  
101 The Terrace  
Wellington 6143

**Telephone:** (64) (04) 918 4727  
**Fax:** (64) (04) 918 4746  
**Email:** [registrar@pbanz.org.nz](mailto:registrar@pbanz.org.nz)  
**Website:** [www.pbanz.org.nz](http://www.pbanz.org.nz)



## 10. Financial Statements

### Audited Accounts



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF  
PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

The Auditor-General is the auditor of the Psychotherapists Board of Aotearoa New Zealand (the Board). The Auditor-General has appointed me, Robert Elms, using the staff and resources of Staples Rodway Wellington, to carry out the audit of the financial statements of the Board on her behalf.

We have audited the financial statements of the Board on pages 2 to 7, that comprise the statement of financial position as at 30 September 2013, the statement of financial performance and statement of movement in equity for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

**Opinion**

In our opinion the financial statements of the Board on pages 2 to 7:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's:
  - financial position as at 30 September 2013; and
  - financial performance for the year ended on that date.

***Uncertainty about the delivery of office functions in future***

Without modifying our opinion, we draw your attention to the disclosure on page 4 regarding a proposal for combining the secretariat and office functions of the Board with other health-related regulatory authorities. We considered the disclosure to be adequate.

Our audit was completed on 20 February 2014. This is the date at which our opinion is expressed.

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

**Basis of opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Board's financial statements that fairly reflect the matters to which they relate. We consider internal control 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Board;
- the adequacy of all disclosures in the financial statements; and
- the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. Also we did not evaluate the security and controls over the electronic publication of the financial statements.

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

### **Responsibilities of the Board**

The Board is responsible for preparing financial statements that:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect the Board's financial position, and financial performance.

The Board is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board is also responsible for the publication of the financial statements, whether in printed or electronic form.

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

### **Responsibilities of the Auditor**

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and section 134(1) of the Health Practitioners Competence Assurance Act 2003.

### **Independence**

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

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



Robert Elms  
Staples Rodway Wellington  
On behalf of the Auditor-General  
Wellington, New Zealand



PSYCHOTHERAPISTS BOARD OF AOTEAROA NEW ZEALAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2013

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**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	NOTE	2013 \$	2012 \$
<b>Revenue</b>			
Annual Practice Certificates Fees		347,175	356,311
Discipline Levy		0	0
Non Practicing fee		2,898	2,650
Registration Fees		9,550	8,950
Other Revenue		1,323	1,694
Interest		22,360	20,054
<b>Total Revenue</b>		<b>383,307</b>	<b>389,659</b>
<b>Expenditure</b>			
Board & Committees	1	140,029	161,950
Secretariat	2	182,470	180,190
<b>Total Expenditure</b>		<b>322,498</b>	<b>342,140</b>
<b>Net Surplus/(Deficit)</b>		<b>60,809</b>	<b>47,519</b>

**STATEMENT OF MOVEMENT IN EQUITY  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	2013 \$	2012 \$
Equity at beginning of period	366,531	319,012
Net surplus/(deficit) for the period	60,809	47,519
Total recognised Revenues and Expenses for the period	60,809	47,519
Equity at End of period	<b>427,340</b>	<b>366,531</b>

The accompanying notes form part of these financial statements



**STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2013**

	NOTE	2013 \$	2012 \$
<b>Equity</b>	<b>3</b>	<b>427,340</b>	<b>366,531</b>
<b>Current Assets</b>			
Cash, Bank & Bank deposits		279,147	434,189
Investments		472,201	324,130
Accounts Receivable and prepayments		6,192	6,539
Office rental and outgoing advance		1,389	0
<b>Total Current Assets</b>		<b>758,929</b>	<b>764,859</b>
<b>Non-Current Assets</b>			
Property, plant equipment	<b>4</b>	1,896	1,620
Intangible assets	<b>5</b>	160	1,320
<b>Total Assets</b>		<b>760,985</b>	<b>767,799</b>
<b>Current Liabilities</b>			
Goods and Services Tax		36,047	40,596
Accounts payable and provisions	<b>6</b>	42,929	56,859
Income in Advance	<b>8</b>	254,668	303,813
<b>Total Current Liabilities</b>		<b>333,645</b>	<b>401,268</b>
<b>Total Liabilities</b>		<b>333,645</b>	<b>401,268</b>
<b>Net Assets</b>		<b>427,340</b>	<b>366,531</b>

For and on behalf of the Board.

Carol Shinkfield  
Board Chair  
Dated: 20/2/2014

*C. A. Shinkfield*

Eva Petro  
Registrar  
Dated: 20/2/2014

*Eva Petro*

The accompanying notes form part of these financial statements





## STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 SEPTEMBER 2013

### BASIS OF PREPARATION

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

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

The Board is an entity qualifying for differential reporting exemptions as it has no public accountability and is not large as defined by the Framework for Differential Reporting. The Board has taken advantage of all differential reporting exemptions.

### SPECIFIC ACCOUNTING POLICIES

#### Receivables

Receivables are stated at estimated realisable values.

#### Property, plant & equipment

Initially stated at cost and depreciated as outlined below. Initial cost includes the purchase consideration plus any costs directly attributable to bringing the asset to the location and condition required for its intended use.

Assets are written down immediately if any impairment in the value of the asset causes its recoverable amount to fall below its carrying value.

#### Intangible Assets

Intangible Assets comprise non-physical assets which have a benefit to the Board for periods extending beyond the year the costs are incurred.

#### Amortisation

Intangible assets are amortised over the period of benefit to the Board at the following rate:  
Website/Database 5 years straight line.

#### Depreciation

Depreciation of property, plant & equipment is charged at the same rates as the Income Tax Act 1994. The following rates have been used:

Computer equipment 50% - 60% diminishing value  
Office equipment 20% diminishing value

#### Leases

Payments made under operating leases are recognised in the statement of financial performance on a basis representative of the pattern of benefits expected to be derived from the leased asset.

#### Employee entitlements

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

#### Taxation

The Board is exempt from Income Tax.

The Board is registered as a charitable entity under the Charities Act 2005.

#### Income recognition

Fees received for the issue of annual practicing certificates and register maintenance are recognised in the year to which the fees relate. All other fees are recognised on receipt.

#### Goods & Services Tax

All amounts are stated exclusive of Goods & Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

#### Changes in accounting policies

There have been no changes in accounting policies. All policies have been applied on a consistent basis with those of the previous period.

#### UNCERTAINTY ABOUT THE DELIVERY OF OFFICE FUNCTIONS IN FUTURE

In February 2011, Health Workforce New Zealand, on behalf of the Minister of Health (the Minister), issued a consultation document proposing a single shared secretariat and office function for all 16 health-related regulatory authorities. In late 2012 HWNZ funded a detailed business case for the establishment of a shared secretariat organisation. This is being considered by each of the 16 health regulatory authorities.

The proposals, if they proceeded, would likely have a significant effect on the Psychotherapists Board Of Aotearoa New Zealand. We have not quantified the possible effect.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	NOTE	2013 \$	2012 \$
<b>1. BOARD &amp; COMMITTEES</b>			
Fees		105,516	119,430
Meeting expenses, training ,travel & others		34,512	42,520
		<hr/> 140,029	<hr/> 161,950
<b>2. SECRETARIAT</b>			
Audit fees		5,651	4,790
Depreciation & amortisation		2,144	2,261
Interest		-	75
Occupancy		19,366	20,743
Other costs		24,411	27,538
Personnel & Professional fees		129,282	123,478
Printing and Stationery		1,616	1,305
		<hr/> 182,470	<hr/> 180,190
<b>3. EQUITY</b>			
General purpose		304,665	243,856
Discipline reserve		122,675	122,675
		<hr/> 427,340	<hr/> 366,531

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**4. PROPERTY, PLANT & EQUIPMENT**

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
<b>At 30 September 2012</b>			
Computer Equipment	5,771	4,150	1,620
	5,771	4,150	1,620
<b>At 30 September 2013</b>			
Computer Equipment	5,771	5,009	762
Office equipment	1,260	126	1,134
	7,031	5,135	1,896

**5. INTANGIBLE ASSETS**

	COST	ACCUMULATED AMORTISATION	BOOK VALUE
<b>At 30 September 2012</b>			
Website/Database	5,800	4,480	1,320
	5,800	4,480	1,320
<b>At 30 September 2013</b>			
Website/Database	5,800	5,640	160
	5,800	5,640	160

**6. ACCOUNTS PAYABLE & PROVISIONS**

	2013 \$	2012 \$
Accounts payable	24,756	34,121
Accruals & provisions	16,127	13,392
Employee benefits	2,046	9,346
	42,929	56,859

**7. DEPRECIATION & AMORTISATION**

Depreciation has been charged against:

Depreciation of Property, Plant and Equipment

	2013 \$	2012 \$
	984	1,101
	984	1,101

Amortisation of intangible assets

Website

	2013 \$	2012 \$
	1,160	1,160
	1,160	1,160





**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	2013 \$	2012 \$
<b>8. INCOME IN ADVANCE</b>		
Fees received relating to 2013/2014 year		
Annual practicing certificate fees and Non-practising fees	254,668	303,813
	<u>254,668</u>	<u>303,813</u>

**9. CREDIT CARD FACILITY**

There are 2 visa credit cards that amount to \$7,000 held with Westpac.

**10. COMMITMENTS**

Psychotherapists Board Of Aotearoa New Zealand have an agreement with the Occupational Therapy Board of New Zealand

for the provision of secretariat services. The provision of services are continuing to be provided

at a minimum annual cost of \$4,986 (2012: \$4,986).

Contractual commitments for operating leases of premises and equipment.

101-103 The Terrace Wellington, ASB Bank House

The Psychotherapists Board moved to a new premises at the end of 1st July 2012.

Not Later than one year	5,381
One to two years	4,036
Two to five years	0
	<u>9,417</u>

The figures disclosed above reflect Psychotherapists Board's portion of rent, as currently payable.

The lease agreement is in the names of a number of Health Regulatory Authorities which have joint and several liability.

The full liability as at 30 September 2013 is Current \$231,384 and non-current \$173,538.

**11. Capital Commitments**

There are no capital commitments at balance date. (2012: \$Nil)

**12. CONTINGENT LIABILITIES**

There are no contingent liabilities at balance date. (2012: \$Nil)

**13. Related Party Transactions**

There were no related party transactions involving related parties during the year other than those disclosed in the financial statements.

**14. EVENTS AFTER BALANCE DATE**

There were no events that have occurred after balance date that would have a material impact on these financial statements.

