

ANNUAL REPORT 2023

GROWING  
TOGETHER  
KIA TIPU

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TOGETHER  
KIA TIPU

In the 2022-2023 year, members across the country faced significant challenges, including health system changes and COVID-19 restriction.

Despite these obstacles, our membership bolstered a united PNZ, with many members generously volunteering to support their colleagues and helping maintain a strong physiotherapy community in Aotearoa.

Thank you to all members – your support helped PNZ achieve record-breaking membership numbers and played an essential part of our journey in healthcare.

**EMPOWER  
EACH OTHER.  
GROW  
TOGETHER.**



06

President's  
Report

08

Tae Ora  
Tinana

10

Chief Executive's  
Report

12

Our  
Membership

16

Our  
Deliverables

18

Our  
Advocacy

20

PNZ  
Awards

22

Our  
Governance

24

Our People:  
Branch Reports

26

Our People:  
SIG Reports

30

Financial  
Reports

34

Independent  
Auditor's Report

36

Statement  
of Service  
Performance

38

Statement of  
Comprehensive Revenue  
and Expense

39

Statement  
of Financial  
Position

40

Statement of Net  
Asset/Equity

41

Statement of  
Cash Flow

42

Notes to and  
Forming Part of the  
Financial Statements

# President's Report

## Kia ora tātou,

Thank you to all members for your incredible support this year. As a united community of physiotherapists, we have again faced challenging obstacles head-on while continuing to provide exceptional care to our fellow New Zealanders. Thanks for being there with us.

I'd like to thank Ben Hinchcliff for his service as PNZ President in 2021 and 2022. When Ben resigned from his role in July 2022, I took on the role of Acting President before being elected as President at the 2022 PNZ Annual General Meeting in November.

Despite changes to the PNZ Executive, our goals remained the same - including our commitments to respecting Te Tiriti o Waitangi and maintaining a positive ongoing relationship with Tae Ora Tinana.

Throughout my term, I've witnessed members face significant challenges including extreme weather, such as Cyclone Gabrielle, and the ongoing effects of COVID-19. Despite these hurdles, your support has allowed PNZ to continue to grow as an organisation, set new membership records, and solidify our position as a leading voice in healthcare.

During Cyclone Gabrielle, PNZ advocated on behalf of members for ACC to provide copayments in affected regions, ensuring that individuals could access physiotherapy services without bearing an undue financial burden during an already challenging time. This was a testament to our unwavering dedication to the wellbeing of both our profession and the broader community.

With advocacy at the core of what we do, PNZ has achieved significant milestones this past year- from meeting with Minister of Health Hon Dr Ayesha Verrall to discuss physiotherapy in the new health and disability system, to being included on the Immigration Green List, and ACC now covering Maternal Birth Injuries.

We were also joined by ACC's Chief Executive Megan Main and DCEO Partnerships and Prevention Tane Cassidy during the June 2023 PNZ Executive meeting to discuss their new 10-year strategy, Huakina Te Rā,

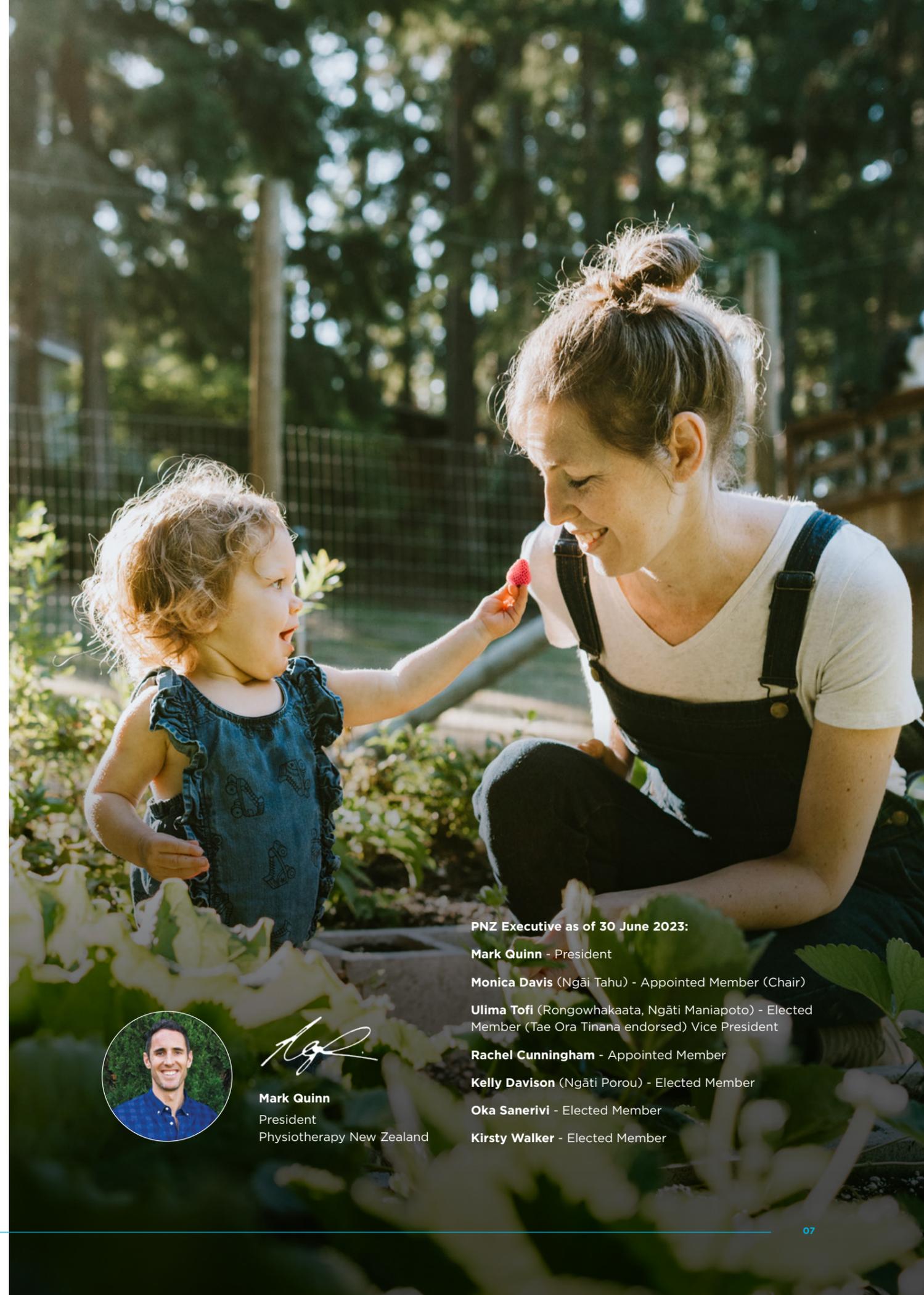
and have seen great results from PNZ's Outcomes Pilot that point toward a promising future for use in contracting with ACC and Te Whatu Ora.

These wins demonstrate PNZ's impact and influence on our profession. Through collaboration and persistent advocacy, we are helping to shape policies and regulations that support the growth and success of physiotherapists across the motu.

By engaging with government agencies, we have raised the profile for physiotherapy and gained greater recognition of the vital role physiotherapy plays in the broader healthcare landscape. We have also actively pushed for fair remuneration and engaged with ACC on pertinent issues such as the Allied Health Contract and Integrated Care Pathways, and the Ministry of Business, Innovation and Employment on Cost of Treatment Regulations.

However, our work is far from over. In 2021, the PNZ Executive approved an ambitious new Strategic Plan, committing to invest in our members by using our reserves for the Outcomes Pilot and other strategic initiatives. Through careful historical financial governance, these reserves are healthy. However, the international markets hitting a recession last year and ongoing inflationary pressures have resulted in PNZ approaching the lower levels of required reserves. While we work toward generating new revenue streams, such as increasing sponsorship, these deficits cannot continue. Due to these factors, the Executive consulted members and considered the subscription review from independent consultants which resulted in, for the first time in a decade, a membership subscription rate increase in the 2023/24 budget. We deliberately avoided raising subscriptions during unification and COVID-19 years and have ensured this is well below the 30% inflationary increase we have seen over this period, but it has become a necessity.

In the meantime, our advocacy efforts will continue to fight for fair remuneration, improved funding, and reduced health inequities to position PNZ as a strong voice, shaping policies that support physiotherapists throughout New Zealand.



**Mark Quinn**  
President  
Physiotherapy New Zealand

### PNZ Executive as of 30 June 2023:

**Mark Quinn** - President

**Monica Davis** (Ngāi Tahu) - Appointed Member (Chair)

**Ulimala Tofi** (Rongowhakaata, Ngāti Maniapoto) - Elected Member (Tae Ora Tinana endorsed) Vice President

**Rachel Cunningham** - Appointed Member

**Kelly Davison** (Ngāti Porou) - Elected Member

**Oka Sanerivi** - Elected Member

**Kirsty Walker** - Elected Member

# Tae Ora Tinana

## Hei huarahi whakapakari i te tangata: A pathway for the strengthening of people.

This year has been busy for Tae Ora Tinana. We have developed and launched our new website to increase our outreach and provide resources for people interested in the intersections of Te Ao Māori, Hauora Māori and physiotherapy. We also ran our first student research webinar to highlight the calibre of expertise in our Māori student groups and have more webinars planned.

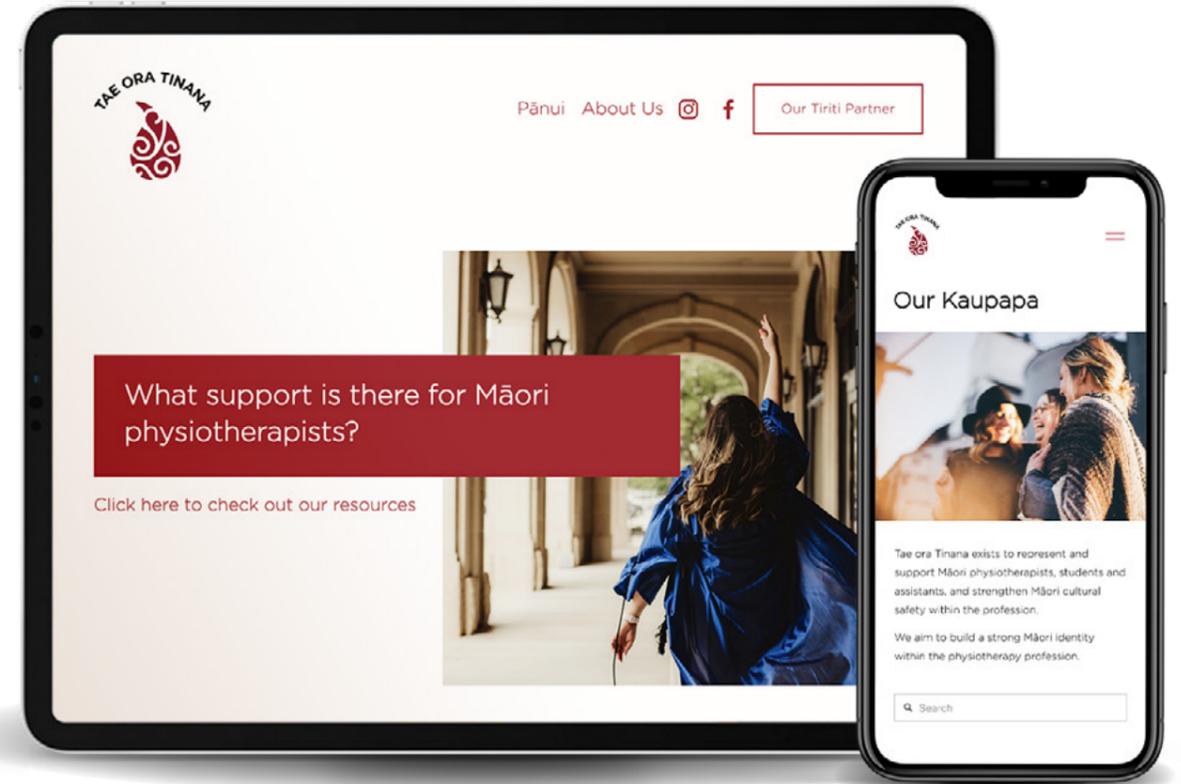
On the advocacy side, we have continued to advocate for Māori equity, equality and Māori cultural safety. Work has included both written and verbal submissions to the Health Select Committee for the Therapeutic Products Bill, specifically relating to Rongoa Māori. We have also collaborated on projects with Manatū Hauora, Te Aka Whai Ora, ACC, and other organisations.

We have continued to work closely with PNZ with a monthly hui with the executive and secretariat; which continues to develop our relationships with both groups. Both PNZ and ourselves continue to work towards becoming strong Te Tiriti partners and looking for opportunities where we can collaborate to improve practices and knowledge, such as around the use of kairomiromi and kaimirimiri within Physiotherapy. We are also continuing to work together to plan and deliver key events such as the Conference in 2024.

Over the coming months, we are looking forward to having a noho marae. We are also hoping to widen our outreach by working more closely with PNZ Special Interest Groups (SIGs) to support Māori cultural safety and advancement in te reo me ona tikanga Māori (language and cultural practices) within PNZ groups. More widely, we hope to engage with wider physiotherapy groups and others such as the Physiotherapy Schools and develop both formal and informal relationships to build connections and look for opportunities to collaborate in the future.



**BOTH PNZ AND OURSELVES CONTINUE TO WORK TOWARDS BECOMING STRONG TE TIRITI PARTNERS AND LOOKING FOR OPPORTUNITIES WHERE WE CAN COLLABORATE TO IMPROVE PRACTICES AND KNOWLEDGE.**



# Chief Executive's Report

## Tēnā koutou katoa,

As I reflect on the past year, I am filled with immense pride and gratitude for the journey we have undertaken together as a community. Despite the numerous challenges presented by the ongoing COVID-19 pandemic and other external factors, our collective resilience and determination have enabled us to navigate these obstacles and emerge stronger than ever.

The year began with a strong focus on adapting to the ever-evolving landscape shaped by the pandemic. We recognised the importance of supporting our members and the wider physiotherapy profession in mitigating the risks associated with this global health crisis. Through united efforts and a commitment to ensuring the safety and well-being of our communities, we successfully implemented measures that allowed us to continue providing exceptional care to our patients.

Throughout the year, our advocacy work has been at the forefront of our efforts. With our collective effort we have worked tirelessly to ensure that the voice of the physiotherapy profession resonates at all levels. Our endeavours have borne fruit from securing the continuation of the ACC co-payment subsidy in cyclone-affected regions to expanding coverage for maternal birth injuries.

Beyond ACC, our advocacy efforts have extended to broader health system reforms. By actively engaging with key stakeholders, we have contributed to discussions and policies that recognise and value the indispensable role of physiotherapy in primary care. The launch of Comprehensive Primary and Community Care Teams stands as a monumental achievement in this regard, as it opens doors for physiotherapists to provide their expertise in managing health conditions not covered by ACC. While we are yet to see the full effect of these changes, the signs are positive.

Our commitment to professional development and continuous improvement has remained steadfast throughout the year. Despite the disruptions

caused by the pandemic, we rose to the challenge and adeptly transitioned to the virtual realm. Physiotherapy Conference 2022 stands as a testament to our resilience, bringing together over 400 attendees for an exceptional event filled with knowledge sharing and networking opportunities.

Furthermore, our continued dedication to providing high-quality professional development opportunities has been evident in the myriad of courses and events organised by Branches and SIGs. These offerings play a pivotal role in supporting our members' growth and facilitating their professional advancement.

Thank you to each and every one of you for your strong commitment, resilience, and dedication to advancing the field of physiotherapy. It is through your collective efforts that we have achieved such significant milestones and solidified our position as leaders in the healthcare landscape. Together, we will continue to make a difference and lead the way in improving health outcomes for all New Zealanders.

Thank you for being an integral part of the PNZ whānau.



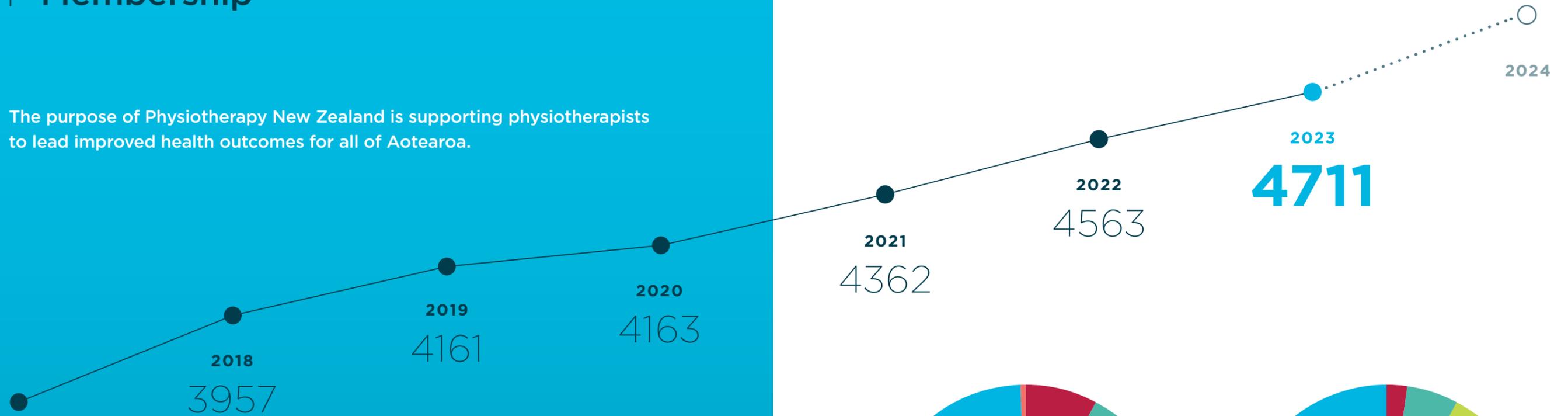
**Sandra Kirby**  
Chief Executive  
Physiotherapy New Zealand



4711  
MEMBERS AT 30 JUNE 2023

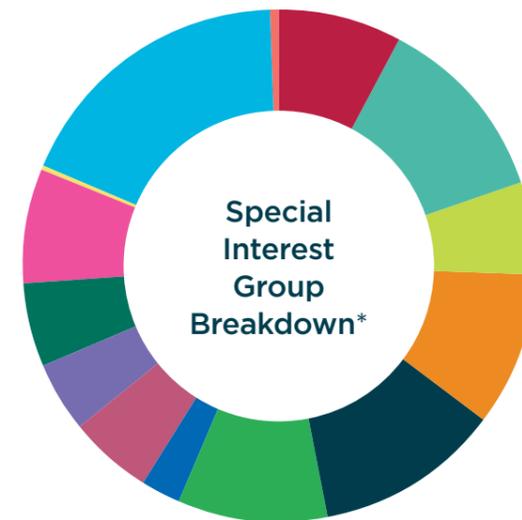
# Our Membership

The purpose of Physiotherapy New Zealand is supporting physiotherapists to lead improved health outcomes for all of Aotearoa.

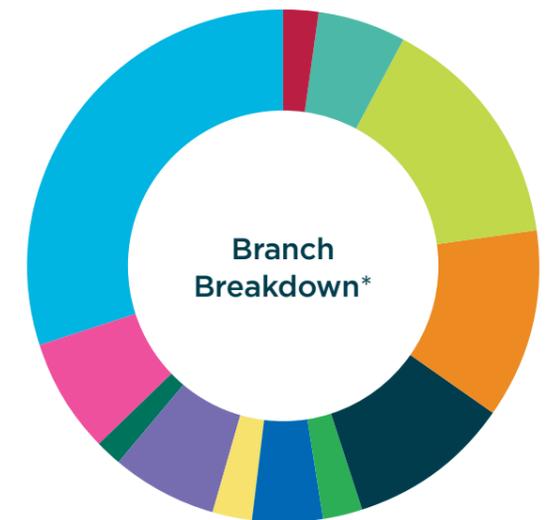




MEMBERS  
IN 2023



- Cardio-Respiratory: 370
- Manipulative Physiotherapists Association: 568
- Mental Health: 280
- Neurology: 458
- Occupational Health: 553
- Older Adult: 455
- Oncology, Palliative Care & Lymphoedema: 116
- PAANZ: 247
- Paediatric: 219
- Pain: 241
- Pelvic Women's & Men's Health: 348
- Physiotherapy Specialists: 13
- Sports & Exercise: 852
- Te Whatu Ora: 25



- Northland: 116
- North Shore: 262
- Auckland: 704
- Waikato / Bay of Plenty: 557
- Canterbury: 485
- Hawkes Bay: 125
- Middle Districts: 204
- Nelson / Marlborough: 123
- Otago: 303
- Southland: 79
- Wellington: 342
- Overseas or not specified: 1411

\*Numbers at 30 June 2023

# Our Membership

## The Membership Mix\*

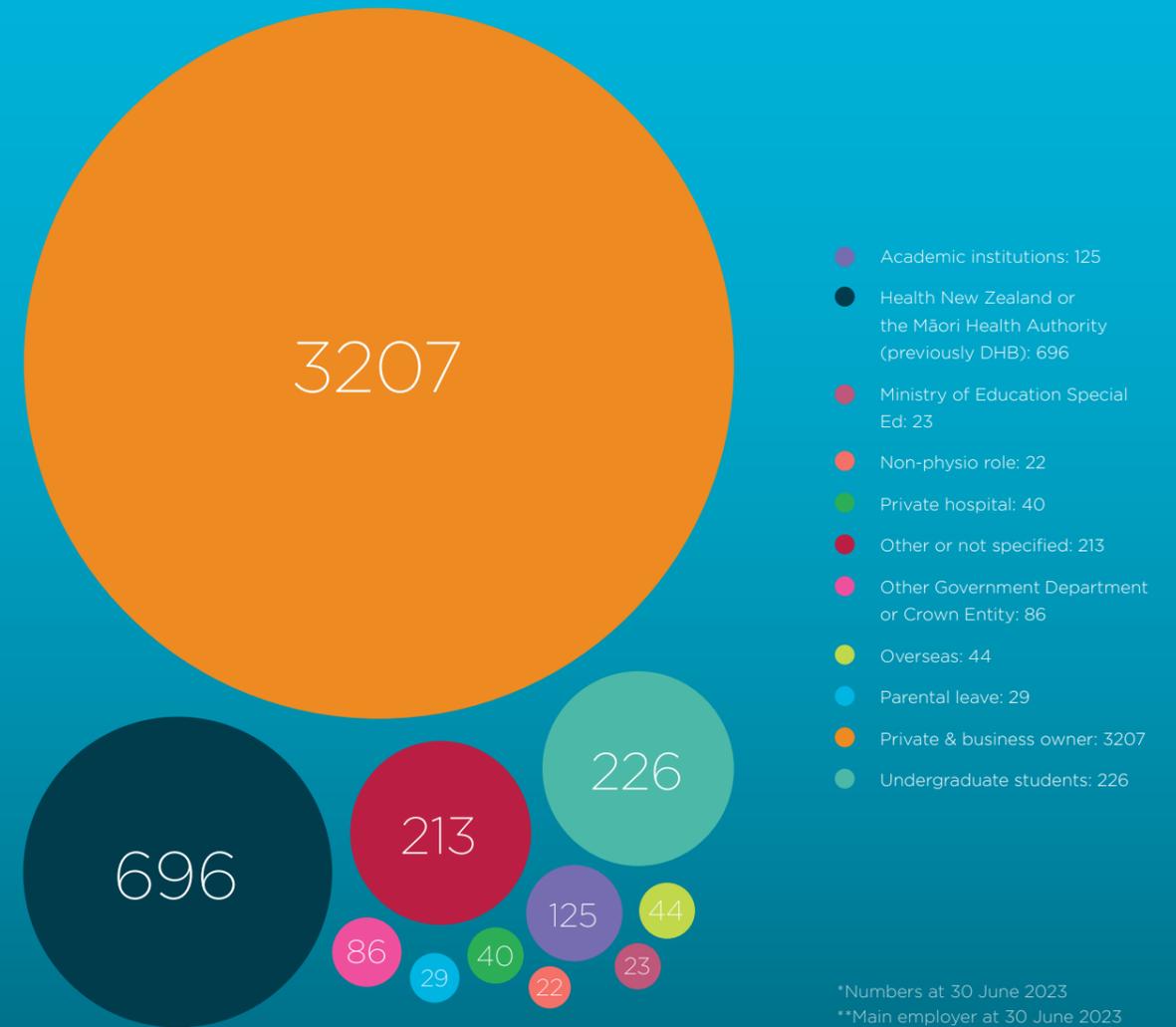


= **4711** TOTAL MEMBERSHIP

## Strength in Numbers\*



## Where We Work\*\*





# Our Deliverables

## Strategic Goal

## Results

Between 1 July 2022- 30 June 2023

Supporting equity for Māori

248

MĀORI MEMBERS

51

PASIFIKA MEMBERS

Leading voice in healthcare

57%

ADVOCACY MEMBER SATISFACTION

7

SUBMISSIONS TO GOVERNMENT

Optimally skilled physiotherapists

7

PNZ AWARDS

159

EVENTS SUPPORTED WITH 7982 ATTENDEES

Engaged and connected members

4711

PNZ MEMBERS

57%

OF MEMBERS VALUE MEMBERSHIP

A healthy PNZ

70%

APC HOLDERS ARE MEMBERS OF PNZ

\$2.5M

IN CONSOLIDATED CASH RESERVES

## Our Advocacy

**Raising the profile of physiotherapy with stakeholders and the public and advocating on behalf of the profession is a key strategic initiative for PNZ and one to which the PNZ Executive, SIGs and Branches, and individual members contribute.**

Throughout the year, we've been actively engaging with key stakeholders, advocating on behalf of our profession, and amplifying the value of physiotherapy in various areas. Here are some of the highlights from our advocacy activities.

- We have engaged regularly with the Physiotherapy Board, including work to ensure members could operate through the end of COVID-19 Alert Levels and ongoing collaboration to support the profession.
- The changes to the ACC legislation that allowed for maternal birth injuries to be covered with physiotherapy as first line treatment. This change allows many thousands of women access to funded physiotherapy.
- Getting physiotherapists on priority immigration pathways. New Zealand is dependent on overseas trained physiotherapists, making this particularly important for the profession.
- We did achieve better price increases from ACC for physiotherapy this year - although we don't believe ACC funding is covering the increased pricing. ACC have agreed in principle to a review of physiotherapy pricing for the allied health contract, noting we have yet to work through the detail of such a review.
- We met with Minister of Health Hon Dr Ayesha Verrall to discuss crucial matters such as planned care initiatives, women's health, and the inclusion of physiotherapists on the Immigration Green List.

- Regular meetings with Dr. Martin Chadwick, Chief Allied Health Professions Officer at Manatū Hauora, have allowed us to contribute valuable insights to strategies for Rural, Women's, and Disability Health. Our collective efforts in addressing immigration and workforce issues have been paramount in shaping meaningful solutions.

There is always more to do, and we continue to advocate to ACC for better recognition of the profession. This includes the assisted recovery process, medical certification, the value of Physiotherapy Specialists, injury prevention and concussion, among others. It was pleasing to have ACC CEO Megan Main at Physiotherapy Conference 2022, where she actively engaged with our community and was able to hear member issues first hand.

The health system changes including the establishment of Te Whatu Ora and Te Aka Whai Ora mean that we championed physiotherapy roles in primary care and throughout all health care. Planned Care initiatives, including physiotherapy assessments and treatments for patients on orthopaedic wait lists are close to national roll out. Our advocacy has also focused on integrating physiotherapy services into comprehensive primary and community care teams, leading to better healthcare outcomes for all.

With your ongoing participation and commitment, we are confident that we can achieve even greater heights in advocating for our profession and positively impacting healthcare across Aotearoa.



**WE HAVE BEEN ACTIVELY ENGAGING WITH KEY STAKEHOLDERS, ADVOCATING ON BEHALF OF OUR PROFESSION, AND AMPLIFYING THE VALUE OF PHYSIOTHERAPY IN VARIOUS AREAS.**

# PNZ Awards

Every year, the PNZ Executive give out awards to members of PNZ in recognition of their outstanding contribution in the field of public health or their contribution to physiotherapy or to PNZ.

Seven PNZ Awards were announced at the 2022 PNZ Annual General Meeting held on 4 November. PNZ warmly congratulates all recipients on their awards and thanks them for their ongoing contribution to the physiotherapy profession.

**Brigitte Eastwood** was awarded PNZ Life Membership for her leadership in cardio-respiratory physiotherapy and contributions to PNZ groups. She elevated the profile of cardio-respiratory physiotherapy during COVID-19 through media advocacy and played a key role in unifying the CRSIG. Her initiatives, including an online support forum, strengthened member engagement. Brigitte bridged the gap between the Paediatric SIG and CRSIG, fostering knowledge sharing. Her dedication to the profession and representation of physiotherapists in the media earned her recognition internationally.

**Philippa Grimes** earned a PNZ Life Member for her longstanding career in occupational health physiotherapy. As a PNZ representative, she served on multiple working groups and committees related to occupational health and ACC. Her contributions to the NZSP Occupational Health Physiotherapy SIG ensured its survival. Her commitment to quality physiotherapy and professionalism throughout her career earned her this honour.

**Anna Mackey** received PNZ Life Membership for her contributions to paediatric physiotherapy. She played a pivotal role in establishing the New Zealand Cerebral Palsy Register and actively promoted childhood disability research. As a Project Manager for Cerebral Palsy Research, she earned high regard nationally and internationally.

Her leadership within the Paediatric SIG and dedication to improving children's health make her a worthy recipient.

**Dusty Quinn** was awarded PNZ Life Membership for his leadership in physiotherapy and contributions to PNZ and SPNZ. As a mentor and researcher, he significantly advanced clinical practice. Dusty's strong advocacy for physiotherapy locally and internationally, along with his involvement with various professional organizations, showcases his commitment to the profession.

**Sarah Rhodes** was granted PNZ Life Membership for raising the profile of physiotherapy through media advocacy and her ongoing contributions to cardio-respiratory physiotherapy. Her work on Long COVID guidelines and public awareness campaigns is commendable. Sarah's involvement in the CRSIG and research efforts demonstrates her dedication to advancing physiotherapy.

## HONORARY FELLOWS

**Dinah Bradley** was recognised for her pioneering work in Hyperventilation Syndrome and Breathing Pattern Disorders. Her clinical practice, teaching, and advocacy have earned her an international reputation. Dinah's contributions to the BradCliff Method and treatment approaches for Long COVID have left a lasting impact on the profession.

**Aseta Redican** received an Honorary Fellow Membership for her advocacy for Pasifika physiotherapists and services to Pacific communities. Her leadership in Pacific health and establishment of the Pacific Island Heartbeat program have positively impacted communities. Aseta's contributions to the physiotherapy profession and health sector are highly commendable.

## INTERNATIONAL HONOURS AND AWARDS

**Mildred Elson Award: PNZ member Dr Margot Skinner** was presented with this most prestigious honour at World Physiotherapy Congress 2023 in Dubai.

Throughout her career, Dr Skinner has made

a significant impact to physiotherapy both in Aotearoa and globally. Specialising in cardio-pulmonary conditions, she emphasises early rehabilitation to prevent muscle strength loss. Her advocacy for professional autonomy and patient-centred care has been instrumental. She played a key role in World Physiotherapy, aiding the development of the profession in various countries. Even in retirement, she remains involved in physiotherapy, fostering new talent and collaboration.

# Our Governance

## Finance, Risk and Audit Committee (FRAC)

FRAC is responsible for ensuring the integrity of PNZ's finance and business operations, focusing on financial systems and reporting, internal controls, business planning, regulatory compliance, and risk management (including health and safety). FRAC is also responsible for both the PNZ and the Scholarship Trust investment portfolios. The role of FRAC is defined by the terms of reference as set by the PNZ Executive. As a PNZ Executive subcommittee, FRAC's role is to review and make recommendations on PNZ's activities. It is then the PNZ Executive's responsibility to make any necessary governance decisions in response to FRAC's recommendations.

During the year and in addition to the 'business as usual' responsibilities as set with the Terms of Reference, FRAC has been involved in the governance role of several important projects including:

- the review of the PNZ and Scholarship Fund Investment Providers
- extension of the PNZ office lease and the refurbishment and upgrade of the office
- the review of the PNZ membership structure and associated subscriptions

This year has seen several changes to the FRAC committee. Conway Powell (FRAC's Independent Chair), Grant Chittock and Mark Quinn have stood down from FRAC — thank you all for your hard work, insights, and commitment to FRAC. Simon Bunt (Independent Committee Member), Kirsty Walker and Oka Sanerivi from the PNZ Executive have been appointed to FRAC, joining Monica Davis and Nick Conn as FRAC committee members. We thank all FRAC members for their work, expertise, and service to PNZ, recognising Grant Chittock and Conway Powell in particular for their contributions to the FRAC committee.

## Rules and Policies Committee

The role of the Rules and Policies Committee is to provide guidance and advice to the PNZ Executive on matters related to PNZ Rules and policies. Over the past year, the Committee met four times. A significant amount of the Committee's focus this year involved a comprehensive review of the Rules of Physiotherapy New Zealand Incorporated. This work resulted in the successful adoption of an updated version by Members at a Special General Meeting held at Physiotherapy Conference in Rotorua in September. In addition, the Committee's work this year included review and recommendations in relation to the:

- Delegation of Financial Authority Policy
- General Meetings Policy
- Honours and Awards Policy
- Membership Policy
- Privacy Policy
- Risk Policy

The Committee maintains a continuous improvement approach to how PNZ might better reflect its commitment to Te Tiriti o Waitangi through its governance and policies Frameworks.

As at 30 June 2023, the committee comprises three PNZ Executive members Rachel Cunningham (Chair), Kelly Davison and Ulima Tofi, together with a further three PNZ members, Laurie Moore, Leanne Robinson and Julie Thorburn. Many thanks to founding Committee members Clare Foster and Fiona Murdoch, who both stepped down at the expiry of their term on the Committee at the end of 2022. Welcome to Julie Thorburn, who joined the committee in March 2023. Julie was selected following an Expression of Interest process.

In the coming year, the Committee will be maintaining a watching brief on the new Incorporated Societies Act 2022 and preparing for re-registration.



# Our People: Branch Reports

## Branch Snapshots

### AUCKLAND

Post-unification with PNZ and the COVID pandemic, the Branch successfully ran CPD via webinars, attracting wide interest throughout the country on topics such as musculoskeletal, mental health, neurological and paediatric considerations. In 2022, the annual joint symposium with the North Shore branch was run: "Innovation in Physiotherapy Practice," which brought together physiotherapists from diverse backgrounds and opened several networking opportunities. The Branch farewelled former chairperson, Jenny Andrew, who passionately served on the committee for over 20 years and set a selfless example of leadership and commitment to the committee and profession. The John Morris Memorial Award was presented to Karina Delemont as the top clinical student graduating from AUT in 2022. Other branch offerings include subsidised CPR courses and Scholarship Awards. This year the Branch aims to bring back in-person clinical evenings and a Sports Physiotherapy Symposium alongside the North Shore branch in October.

### CANTERBURY

The Canterbury Branch supported members by advertising locally available PD run by other SIGs or local experts as well as providing PD related to managing Long COVID patients and pelvic health. The usual spring Symposium was not held to support PNZ conference attendance. Lucy Sheat received congratulations as Otago student of the year, and Susan Larson was the Canterbury physio of the year for her work in pelvic health and cancer rehab.

### HAWKE'S BAY

The Hawke's Bay Branch had a quiet year, with physios working within the cyclone-affected community. The Branch's focus is on supporting and bringing together Hawke's Bay physiotherapists. The Branch held a great evening with a speaker presenting on supervision which was extremely insightful and relevant given the recent flooding.

### MIDDLE DISTRICTS

The Middle Districts Branch had a busy year with a number of educational webinars and activities. The annual Education Day, the first major event held in person since the COVID restrictions, was held in New Plymouth with the theme of Optimising Activation Through a Global Approach to Health and was well attended with 50 attendees and 7 presenters. The Branch also had other Zoom education sessions, including Bronnie Lennox-Thompson, OT/Psychologist/Pain Researcher, presenting Taking Skills into the Real World, Salil Pandit, Orthopaedic Surgeon Injuries in the Adolescent Adult and Emma Perks, Physiotherapist, The Grey Area - The Place where Orthopaedics and Pelvic Health Collide. Branch membership is sitting around 200 people and there have been several changes on the Committee. The focus for the next year is maintaining good social and peer support for the Branch members and providing interesting, accessible and affordable continuing education.

### NELSON/MARLBOROUGH

The Nelson/Marlborough Branch organized an educational session and a networking gathering. As of June 30th, the Branch's membership stood at 123 members.

### NORTHLAND

The Northland Branch has had a quiet year. Membership numbers have increased, with a good core group, and the Branch is looking forward to running a course in the coming months.

### NORTH SHORE

Highlights for the North Shore Branch include the collaboration with the Auckland branch on a successful Symposium and gaining sponsorship for clinical meetings, which has allowed for food and drink to be provided. The Branch also successfully resolved an issue with email, which meant that members were not receiving emails, which has led to a significant uptake in places for the more recent clinical meetings. The focus for the coming months

is the recruitment of new members and retention of existing members, following a year where the Branch has struggled to recruit and finding a new venue for clinical meetings.

### OTAGO

The Otago Branch has maintained a strong committee with committed members and attracting new physiotherapists to join with a focus on improving the Branch's visibility through social media. The Education grant was awarded to three individuals who all reported their research or conference findings back to the Branch via webinars. The Branch also held the first in-person seminar in Central Otago - the Central Otago Autumn Series - which will hopefully be developed into an opportunity for Central Otago physiotherapists to hear from local experts and network twice a year. The focus for the coming months is the organisation of the Southern Physiotherapy Symposium (SPS10) to be held in Queenstown in November. A line up of talented and diverse physiotherapists from both NZ and abroad have been secured to present on their areas of expertise.

### SOUTHLAND

The Branch met at the start of the year to review the long-term plan and to do some planning for the next couple of years. Because of the Southern Physiotherapy Symposium not too much has been organised this year to allow a focus on that, but the Branch is planning to run some courses next year. General membership is steady, as is the committee, but fresh faces are always welcomed to the committee.

### WAIKATO/BAY OF PLENTY

The Branch ran two successful Zoom presentations through the winter months of 2022:

Play is the Occupation of the Child and Paediatric Physiotherapy Services In BOP DHB and held the annual in-person event in Tauranga: Psychologically and Culturally Informed Care Workshop - Eilish Simpson and Ulima Tofi. All of these were well

attended, and the end-of-year workshop had a very engaged group that Eilish facilitated expertly. The extreme weather events of early 2023 put event planning on hold as committee members were impacted and an event in May in Rotorua at the newly opened QE Health building did not go ahead due to low registration numbers, but the Branch is looking to reschedule. Areas of focus for the coming year include continuing with the successful four events per year - two or three online and the end-of-year in-person event with a cultural focus. The online events help to meet the CPD needs of members throughout the region, which has a large geographical area, but the value of kanohi ki te kanohi however is something the Branch prioritises each year.

### WELLINGTON

The Wellington Branch has had a busy year with a number of events. In July, the Branch ran a motivational interviewing course led by Chris Higgs, and in November, a Special General Meeting was held with a good turnout from members. The meeting was a chance to socialise and learn more about Mirimiri from Jolie Davis - owner of Manawa Ora Mirimiri & Workshops. Also at the SGM, Esther George was awarded the 2022 Wellington Branch Research Support Grant for her research on "returning female athletes to running after a tibial bony stress injury". Another member Sydney Hynes has been running a Te Reo for Beginners course via Zoom with positive uptake and feedback from members. Looking forward, the Branch is planning a strength and conditioning course, a Treaty of Waitangi principles and Te Ao Māori workshop, and CPR refresher courses based on feedback from a survey of Branch members. Applications are also open for the 2023 Wellington Branch Research Support Grant.

# Our People:

## Special Interest Group Reports

### SIG Snapshots

#### **CARDIO-RESPIRATORY SPECIAL INTEREST GROUP (CRSIG)**

The Cardio-Respiratory SIG has provided monthly webinars for CPD on a range of topics and has kept up an active Facebook page and monthly emails. The Long COVID clinical resource group has also met regularly for case discussions and to share resources. The CRSIG Scholarship was awarded and several dedicated physiotherapists were celebrated with nominations for PNZ Life Membership and Honorary Fellowship. CRSIG has also met with and provided resources for other SIGs. CRSIG provided representation on the Long COVID expert advisory group which released the Clinical Rehabilitation Guideline for People with Long COVID in Aotearoa New Zealand and been involved in a number of other presentations, articles and guidelines regarding Long COVID for both physiotherapists and the general public. CRSIG has also collaborated with other groups including the Asthma and Respiratory Foundation of NZ and the ME/CF Auckland group. In the coming year, CRSIG will continue to advocate for the role and recognition of cardiorespiratory physiotherapy in NZ and internationally and the need for funded Long COVID services. CRSIG will also continue to provide quality CPD for members and collaborate with external organisations to provide education and resources.

#### **PHYSIOTHERAPY LEADERS - TE WHATU ORA**

In 2022 the SIG rebranded from DHB Physiotherapy Leaders to Te Whatu Ora, Physiotherapy Leaders, to align with Health New Zealand. Membership is growing and the SIG has welcomed new members as well as farewelling some others, wishing them well in their ongoing roles and retirement. In November, the SIG held its Forum face-to-face for the first time since 2019, pre-COVID-19. The theme was Moving Towards a Connected Healthcare System and featured a range of speakers discussing Te Tiriti o Waitangi obligations. It was a privilege to have Rawiri Hirini open the korero and

whakahāngaitanga together. The committee is now planning the 2023 Forum, which will continue to build on the theme of equity and engagement. More regularly the SIG connects virtually every 6 months to offer leaders support and collaboration in a rapidly changing environment, and there are regular regional meetings. The group is also connected by the committee, which circulates correspondence via PNZ for collaboration and discussion. Many members are actively involved in the professional-specific group (PSG) meetings that are occurring across the AHST professional groups.

#### **NEUROLOGY SPECIAL INTEREST GROUP (NSIG)**

NSIG has had great attendance at webinars and clinical discussions run over the past year and expanded its social media presence through Facebook and LinkedIn. A face-to-face planning day for the NSIG committee was a success. NSIG has welcomed the support from PNZ since unification including central processes for webpages and organisation of events, and support with the budget. Looking forward, NSIG is planning a face-to-face course next year - the first since COVID - to be held on both the North and South Islands as well as a half day study day with a focus on translational research from NZ-based researchers.

#### **NEW ZEALAND MANIPULATIVE PHYSIOTHERAPISTS ASSOCIATION (NZMPA)**

NZMPA is having another very busy year. Membership has grown this year with 568 members, 148 of whom are undergraduate students. COMT courses are being run in Auckland, Wellington and Christchurch along with the Mulligan Concept courses, and Guy Zito and Mark Oliver visited from Australia to teach on their area of expertise in managing TMJ and Pelvis related problems. NZMPA has also been active online with monthly journal clubs and a dedicated Facebook page to promote evidence-informed clinical practice in musculoskeletal physiotherapy. In August, NZMPA is excited to be holding the Biennial Scientific Conference in Rotorua and would like to thank

PNZ and our sponsors for supporting the tireless conference working group to organise NZMPA's biggest calendar event with high-quality local and international speakers.

#### **OCCUPATIONAL HEALTH PHYSIOTHERAPY GROUP (OHPG)**

The Occupational Health SIG has continued to provide for members' learning with webinars throughout the year, including on Long COVID, long-term conditions and workplace wellbeing as well as encouraging our members to apply and join the HASANZ register and a series on tactical and emergency workers. The SIG has been involved in IFPTOHE, as well as making a submission on the Maternal Birth Injury Bill and participating in the PNZ Leadership Day spotlight workshops with health and wellbeing in the government sector, as well as HASANZ competency committees and governance group. A working group on key roles and competencies (now guidelines) for physiotherapists working in occupational health is progressing and on track to have the document completed in September, and planning is also underway for the Symposium. The SIG has noted a reduction in members last year and this year and is surveying those leaving to find out why.

#### **ONCOLOGY, PALLIATIVE CARE AND LYMPHOEDEMA SPECIAL INTEREST GROUP (OPAL)**

The OPAL SIG is in its second year of official activities within PNZ. Membership has grown to over 115 physiotherapists from across the country, representing both public and private sector clinicians who work within or have an interest in oncology, palliative care and lymphoedema. The SIG is committed to providing high-quality webinars throughout the year for members and non-members alike to support the growth of interest and knowledge in these clinical areas. The committee is working with PNZ to identify advocacy opportunities, with a particular focus on the need for specific funding streams for physiotherapy input along cancer pathways.

#### **PAEDIATRIC SPECIAL INTEREST GROUP (PSIG)**

PSIG continues to have a steady increase in membership numbers, although Committee member of over 20 years, Gaela Kilgour, was recently farewelled. Members were surveyed in 2022 with feedback gained, and a robust committee planning day followed to finetune the business plan for 2023 further. Unification has also been helpful with logistical and tech support from PNZ assisting the committee during webinars and study day planning. Six webinars were offered free to members and for a nominal fee to non-members, which were all well attended. The annual in-person study day was held again in 2022 with 40 attendees and overwhelmingly positive feedback on the value of face-to-face networking and connections. Planning is underway for the next study day. A paediatric musculoskeletal working group has been formed and is meeting regularly. The PSIG Professional Development Award continues to be beneficial, with 5 members being successful applicants. The committee is in the process of reviewing our application forms and developing a scoring matrix.

#### **PELVIC WOMENS AND MENS HEALTH (PVMH)**

The SIG held a successful bi-annual 'Meeting in the Middle Hui' in Wellington in April with great speakers and discussion times and good attendance, including many new members and the chance to meet face-to-face again. Webinars have also received positive feedback and the SIG plans to continue with 4-5 webinars per year. The SIG has continued to be involved at a national level with ACC and Te Whatu Ora for the work being done with regard to Surgical mesh and welcomes the change to ACC cover for Maternal Birth Injuries which is a huge breakthrough for NZ women and exciting to see these injuries recognised. The SIG would like to thank every involved in the process of getting the legislation through. Looking forward, the SIG is excited to have Carina Siracusa from the USA visiting to run two workshops on bladder and bowel management for paediatric and neurological patients and to work

# Our People:

## Special Interest Group Reports

towards continued development in the scope of pelvic health physiotherapy — benefiting members and the people of NZ.

### **PHYSIOTHERAPY ACUPUNCTURE ASSOCIATION OF NEW ZEALAND (PAANZ)**

PAANZ planned a wide variety of in-person courses over the year, although some, unfortunately, had to be cancelled due to low numbers - possibly a result of ongoing COVID-related issues. However, most of the online sessions held during the year were well attended by members from across the country. The Symposium and 40th anniversary gala dinner is planned for October. PAANZ membership, in general, and on the committee, is stable. However, the existing committee is keen to welcome some new members to the committee and education team in the coming year.

### **PHYSIOTHERAPY FOR THE OLDER ADULT (OASIG)**

The major highlight of the past year for the OASIG has been supporting the running of the National Community Physiotherapy Conference held in Waitemata. Webinars on a variety of topics including older adult necks and manual handling, were well attended by members and non-members. Over the next year, OASIG will focus on supporting conference planning and inclusion of topics relevant to physiotherapists working with older adults and potential collaboration with other SIGs in providing education opportunities. A challenge for OASIG becoming part of a unified PNZ has been developing business plans and budgets to meet members' needs.

### **PHYSIOTHERAPY IN MENTAL HEALTH (PIMH)**

The SIG has begun sharing case reports with the members, which are providing valuable knowledge, support and insight for our everyday work. The mindfulness provided remains on the website for anyone to access and the Facebook Group continues to provide a link for communication and

support for physiotherapists in mental health. The SIG remains appreciative of the MHERC courses which provides a discount and offers courses for every possible aspect of services for mental health in all spheres. In the coming year the SIG will make it a priority to support members with collaboration, the chance to share experiences and have a platform where communication and support are easily available. The SIG also aims to provide insight and education for colleagues working in other physiotherapy spaces on how to integrate good mental health support for everyday clinical physiotherapy practice.

### **PHYSIOTHERAPY SPECIALISTS (SPNZ)**

The numbers in the Specialist SIG continue to grow with the group now up to 17 members. When the new members come on board, they are directed to a Dropbox file with the papers relating to the SIG. Dusty Quinn - the SIG chair, also has a telemeeting with them to introduce them to the group. As the group continues to grow, the members decided to create two working parties: Governance and Clinical. The groups are presently working on operational definitions and roles. The SIG plans to work with the PNZ to improve the communications and collection/housing of the SIG documents. The governance group continues to work with ACC on the Allied Health Contract. Sandra Kirby is also assisting the SIG to work through the issues with ACC at present.

### **THE PAIN SPECIAL INTEREST GROUP (THE PAIN SIG)**

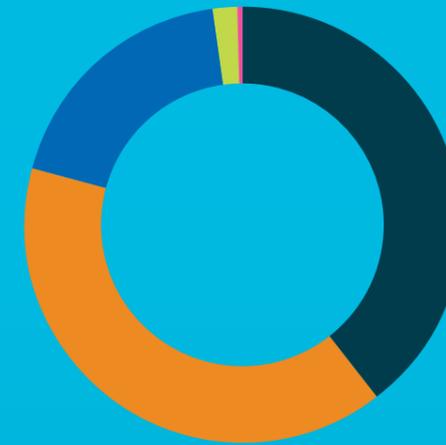
The Pain SIG has now achieved a membership of over 240 members. Achievements and activities this year have included quarterly webinars on clinical aspects related to pain, such as psychologically informed practice by physiotherapists, mental health physiotherapy, sleep medicine, trauma physiotherapy. Members are looking forward to the next webinars from a clinical nutritionist followed by a pain physician later this year. Another key achievement has been representing members and

giving their feedback to ACC about the difficulties encountered in the clinic with the new ACC Pain contract. The SIG is partnering with the NZ Pain Society and with ACC to help resolve these difficulties. The next goal is to develop guidelines for physiotherapists on ways to become well-qualified in pain physiotherapy management to meet the demands of the work helping New Zealanders in persistent pain.

### **SPORTS AND EXERCISE PHYSIOTHERAPY NEW ZEALAND (SEPNZ)**

The SIG held its face-to-face executive meeting in March in which the challenge was set to put on every SEPNZ Certificate course. All have been organised with two still left to come for the year. The immediate care and sports trauma course was run for the first time in five years. The SIG also sent its final terms of reference to PNZ and is currently waiting for acceptance of those.

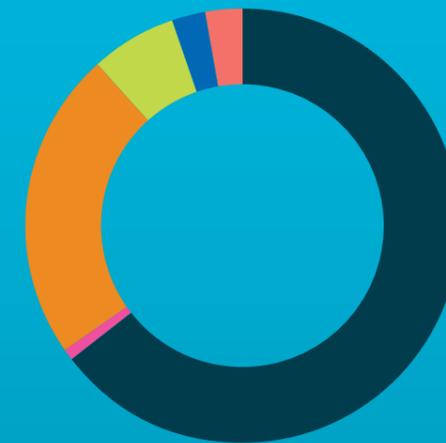
# FINANCIAL REPORTS 2023



Assets 2023

**\$6,010,724**

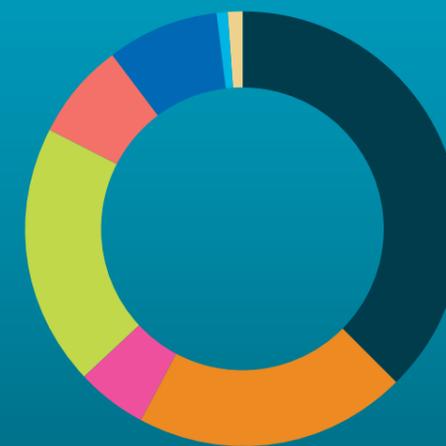
- Investment - Scholarship Trust: \$2,422,677
- Investment - PNZ: \$2,362,293
- Cash & Cash Equivalents - PNZ: \$1,099,129
- Cash & Cash Equivalents - Branches
- Fixed Assets: \$120,769
- Cash & Cash Equivalents - Scholarship Trust: \$5,856



Revenue 2023

**\$2,959,076**

- Subscriptions
- Sponsorship
- Course Fees & Other Income
- Interest & Dividends
- Advertising
- Insurance Premiums
- Unification Income



Expenses 2023

**\$3,308,497**

- People
- Office & Compliance Costs
- Marketing / Publications
- Course & Subscription Direct Costs
- Governance
- Advocacy
- Depreciation
- Scholarships / Grants & Awards

THE FINANCE,  
RISK AND AUDIT  
COMMITTEE MONITOR  
ALL EXPENDITURE  
AND RISKS, WITH THE  
MANDATE TO ENSURE  
PNZ REMAINS IN A  
STRONG FINANCIAL  
POSITION.

## Financial Report

### For the year ended 30 June 2023

The consolidated financial statements represent the combined financial activities of Physiotherapy New Zealand Incorporated including the Physiotherapy New Zealand Branches and Special Interest Groups and New Zealand Society of Physiotherapists Scholarship Trust.

The financial statements have been produced under the financial reporting standards (tier 2 of the PBE IPSAS – reduced Disclosure Regime). Under these financial reporting standards, the results are reported on a consolidated group basis.

#### STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

The consolidated net deficit before tax for the year ended 30 June 2023 was **(\$207,101)**.

This consolidated net deficit comprises:

Physiotherapy New Zealand	(\$380,512)
PNZ Branches	(\$14,732)
PNZ SIGs	\$43,817
New Zealand Society of Physiotherapists Scholarship Trust	\$144,326
<b>Total</b>	<b>(\$207,101)</b>

#### Physiotherapy New Zealand **(\$380,512)**

The overall deficit comprises:

PNZ operations	(\$435,219)
Investment gains/(losses)	\$54,707

As at the 30 June 2023, all Branches and SIGs have unified and appear in the consolidated results.

#### New Zealand Society of Physiotherapists Scholarship Trust **\$144,326**

The Scholarship Trust had total positive income of \$174,282. This includes interest and dividends received of \$86,519, gains on investments of \$87,613, and donations received of \$150.

Operating expenses totalled \$29,956. There were no scholarships granted in 2023.

Investments held in the Scholarship Trust are with socially responsible organisations and funds. This ethical investment approach will be monitored over time.

#### STATEMENT OF FINANCIAL POSITION

The PNZ group remains in a strong overall financial position with accumulated funds and reserves of \$4,256,854 as at 30 June 2023 and working capital of \$1,354,200.

PNZ Operations has been utilising reserves to meet the Strategic Plan and now needs to ensure that it can move to breakeven budgets for long term sustainability. This means the first subscription increase in a decade is required for the 2024 membership year.

Under the Financial Reporting standards, the investments held for both Physiotherapy New Zealand and New Zealand Society of Physiotherapists Scholarship Trust are valued at "fair market value".

Again, my sincere thanks go to the team at the PNZ Office for their delivery of services and value to members whilst always being mindful of managing and controlling costs.

I would also like to thank the Finance Risk and Audit team for their ongoing financial stewardship and support during the year.

During the year Conway Powell, our independent committee member stood down. He was replaced as an independent by Simon Bunt.

**Nick Conn**  
Acting Chair  
Finance Risk and Audit Committee

# Independent Auditor's Report to the Members Of Physiotherapy New Zealand Incorporated

## Report on the Audit of the Consolidated Financial Report

### OPINION

We have audited the general purpose financial report of Physiotherapy New Zealand Incorporated and its subsidiaries (together, "the Group"), which comprise the consolidated financial statements, and the consolidated service performance information. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2023, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity, consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the consolidated financial position of the Group as at 30 June 2023, and (of) its consolidated financial performance, and its consolidated cash flows for the year then ended; and
- the consolidated service performance for the year ended 30 June 2023, in accordance with the Group's service performance criteria,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

### BASIS FOR OPINION

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the consolidated service performance information in accordance with the ISAs and New Zealand Auditing Standard

(NZ AS) 1 *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Group or any of its subsidiaries.

### BOARD'S RESPONSIBILITIES FOR THE GENERAL PURPOSE FINANCIAL REPORT

Those charged with governance are responsible on behalf of the Group for:

- a. the preparation and fair presentation of the consolidated financial statements and consolidated service performance information in accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;
- b. service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards RDR; and
- c. such internal control as those charged with governance determine is necessary to enable the preparation of the consolidated financial statements and consolidated service

performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report those charged with governance are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL REPORT

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole, and the consolidated service performance information are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at:

[xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-13](http://xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-13)

This description forms part of our auditor's report.

### WHO WE REPORT TO

This report is made solely to the Group's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Group and the Group's members, as a body, for our audit work, for this report or for the opinions we have formed.

*BDO Wellington Audit Limited*

**BDO Wellington Audit Limited**  
Wellington  
New Zealand

20 September 2023



**BDO WELLINGTON**

# Statement of Service Performance 2022-2023

## OUR PURPOSE

Supporting physiotherapists to lead improved outcomes for Aotearoa.

## OUR PRIORITY WORKSTREAMS

### Strategic Initiative: Supporting equity for Māori

Through ensuring Tae Ora Tinana equitable and respected partner in PNZ; Cultural Safety embedded in PNZ and Tae Ora Tinana relationship and increasing number of Māori physiotherapists.

### Strategic Initiative: Leading voice in healthcare

Through PNZ being recognised as the voice of physiotherapy by key stakeholders and PNZ advocacy achieving better access to physiotherapy for New Zealanders.

### Strategic Initiative: Optimally skilled physiotherapists

Through provision of continuing professional development; provision of information and resources for physiotherapists and support for physiotherapy research in Aotearoa New Zealand.

### Strategic Initiative: Engaged and connected members

Through membership numbers, communication with members and support from Branch and SIG committee members.

### Strategic Initiative: A healthy PNZ

Through ensuring a well-run organisation that meets statutory obligations with a healthy level of financial reserves.



## Reporting

STRATEGIC INITIATIVE AND OUTCOME	PROGRAMME	MEASUREMENT	2022-2023 RESULTS	2021-2022 RESULTS
<b>Supporting equity for Māori</b> PNZ meets its commitment to Te Tiriti o Waitangi and the partnership with Tae Ora Tinana	Tae Ora Tinana hui Support for Tae Ora Tinana (event management, resourcing, sponsorship)	Number of hui; & registrations	One hui supported with 122 registrations	Two hui supported with 72 and 57 registrations respectively
		Number of PNZ members identifying as Māori	265 members identifying as Māori (5.6% of members)	242 members identifying as Māori (5.3% of members)
<b>Leading voice in healthcare</b> Data and information supports our advocacy. PNZ is recognised as the voice of physiotherapy by key stakeholders	Develop a programme that collects real time data that demonstrates the impact of physiotherapy treatment	Outcomes Project pilot is delivered and reports available for members	25 clinics engaged Two quarterly data reports provided to members.	Programme design and methodology agreed and pilot agencies commenced
	PNZ is seen to be negotiating and lobbying with key stakeholders	No. of submissions made to central or local government or crown agencies.	7 submissions	7 submissions
<b>Optimally skilled physiotherapists</b> Continual Professional Development (CPD) options for members are visible and high member awareness of opportunities and PNZ supports physiotherapy research in New Zealand	CPD is delivered through PNZ, Tae Ora Tinana and SIG and Branch	No of events and registrations	159 events completed; 7,982 registrations	140 events completed; 9,934 registrations
	PNZ members are supported in research	Number of issues of NZJP published and distributed	3 issues of NZJP published and distributed	3 issues of NZJP published and distributed
	Scholarship Trust grants are made	Number of scholarship trust awards	No awards	7 Scholarship Trust Grants
<b>Engaged and connected members</b> Increase membership numbers and ensure PNZ members are well informed about PNZ programmes	Increase in membership year on year	Annual membership numbers	4711 members	4563 members
	Clear and consistent member communication PNZ Monthly Email (x12)  Physio Matters (x6) Bi-monthly PNZ Magazines	No. of emails and open rates  6 Physio Matters published and disseminated	12 monthly emails sent with average open rate of 64%.  6 Physio Matters published and disseminated	12 monthly emails sent with average open rate of 62%.  6 Physio Matters published and disseminated
<b>A healthy PNZ</b> PNZ has robust governance and operational systems	PNZ governance and operations are well managed.	Statutory requirements met — Incorporated Societies reports filed	Change of Rules Annual Filing	Annual Filing Change of Officers

Statement of Comprehensive Revenue and  
Expense for the Year Ended 30 June 2023

	Note	Group June 2023 \$	Group June 2022 \$
<b>REVENUE</b>			
Exchange Revenue	6	2,766,556	2,320,167
Non Exchange Revenue	6	0	1,330
Interest Received	7	152,715	71,491
Dividends Received	7	39,805	42,383
<b>Total Revenue</b>		<b>2,959,076</b>	<b>2,435,371</b>
<b>DIRECT COSTS</b>			
Course, Conference and Symposium Costs		642,376	215,513
Merchant Credit Card Fees		1,384	10,836
<b>Total Direct Costs</b>		<b>643,760</b>	<b>226,349</b>
<b>LESS EXPENDITURE</b>			
Advocacy	21	279,185	228,012
Marketing and Publications		169,292	154,621
Scholarships and Awards		29,181	36,569
Governance	22	241,096	102,257
Staff Costs	20	1,248,148	1,144,652
Administration Costs	23	697,835	551,284
<b>Total Operating Expenses</b>		<b>2,664,737</b>	<b>2,217,395</b>
<b>OPERATING NET (DEFICIT)/SURPLUS</b>		<b>(349,421)</b>	<b>(8,373)</b>
<b>OTHER GAINS/(LOSSES)</b>			
Realised and Unrealised Gains/(Losses) on Investment	7	142,320	(193,586)
<b>NET(DEFICIT)/SURPLUS BEFORE TAXATION</b>		<b>(207,101)</b>	<b>(201,959)</b>
Taxation Expense	12	17,274	34,765
<b>NET (DEFICIT)/SURPLUS AFTER TAXATION</b>		<b>(224,375)</b>	<b>(236,724)</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE PERIOD</b>		<b>(224,375)</b>	<b>(236,724)</b>

Statement of Financial Position  
at as 30 June 2023

	Note	Group June 2023 \$	Group June 2022 \$
<b>ACCUMULATED FUNDS AND RESERVES</b>			
Accumulated Funds		4,256,854	4,481,229
<b>Total Accumulated Funds and Reserves</b>		<b>4,256,854</b>	<b>4,481,229</b>
Represented by:			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalent	8	1,084,975	848,756
Current Investments	9	1,593,645	2,466,768
Receivable (from exchange transactions)		37,027	102,140
GST		8,092	16,103
Taxation	12	20,486	(21,972)
Prepayments		363,845	273,308
<b>Total Current Assets</b>		<b>3,108,070</b>	<b>3,685,103</b>
<b>CURRENT LIABILITIES</b>			
Payables (from exchange transactions)	10	83,312	144,744
Accruals	10	147,584	124,365
Funds Held on Behalf of SIGs for Awards	10	142,415	146,249
Income in Advance	11	1,380,559	1,356,141
<b>Total Current Liabilities</b>		<b>1,753,870</b>	<b>1,771,499</b>
<b>WORKING CAPITAL</b>		<b>1,354,200</b>	<b>1,913,604</b>
<b>NON CURRENT ASSETS</b>			
Plant, Property & Equipment	13	116,828	55,716
Intangible Assets	14	3,942	7,811
Investments	9	2,781,884	2,504,098
<b>Total Non-Current Assets</b>		<b>2,902,654</b>	<b>2,567,625</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>4,256,854</b>	<b>4,481,229</b>

Chair   
Dated this 20th day of September 2023

Chief Executive   
Dated this 20th day of September 2023

Statement of Net Asset/Equity for  
the Year Ended 30 June 2023

	<i>Note</i>	Group \$
<b>Opening Balance as at 1 July 2021</b>		4,717,953
Total Comprehensive Revenue and Income for the Year		(236,724)
<b>Closing Balance as at 30 June 2022</b>		<b>4,481,229</b>
<b>Opening Balance as at 1 July 2022</b>		4,481,229
Total Comprehensive Revenue and Income for the Year		(224,375)
<b>Closing Balance as at 30 June 2023</b>	<b>24</b>	<b>4,256,854</b>

Statement of Cash Flow  
at as 30 June 2023

	Group June 2023 \$	Group June 2022 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<i>Cash was provided from:</i>		
Receipts From Customers	3,128,794	2,882,893
Interest Received	152,715	71,491
Dividend Received	39,805	42,383
Income Tax Paid	3,211	(60,994)
	<b>3,324,525</b>	<b>2,935,773</b>
<i>Cash was applied to:</i>		
Payments to Suppliers	(2,519,738)	(1,677,940)
Payments to Employees	(1,210,087)	(1,112,842)
	<b>(3,729,825)</b>	<b>(2,790,782)</b>
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>(405,300)</b>	<b>144,991</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchase) of Investments	737,656	(41,370)
(Purchase)/Sale of Fixed Assets	(96,137)	(47,382)
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>641,519</b>	<b>(88,752)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net Cash Inflow (Outflow) from Financing Activities	0	0
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>236,219</b>	<b>56,239</b>
Opening Bank	848,756	792,517
<b>Closing Bank</b>	<b>1,084,975</b>	<b>848,756</b>

## Notes to and Forming Part of the Financial Statements for the Year Ended 30 June 2023

### 1. Reporting Entity

Physiotherapy New Zealand Incorporated is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act (2013). These consolidated financial statements for the year ended 30 June 2023 comprise the controlling entity and its controlled entities (together referred to as the 'Group') and individually as 'Group entities'.

### 2. Basis of Preparation

#### (a) Statement of Compliance

The consolidated financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards, as appropriate for Tier 2 [not-for-profit] public benefit entities, for which all reduced disclosure regime exemptions have been adopted. The Group qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it has had between \$2m and \$30m operating expenditure.

These financial statements were authorised for issue by the PNZ Executive on 20 September 2023.

#### (b) Measurement Basis

The consolidated financial statements have been prepared on the historical cost basis, except for the following items in the Statement of Financial Position, which are measured at fair value: Investments.

#### (c) Functional and presentational currency

The financial statements are presented in New Zealand dollars (\$) which is the controlling entity's functional and Group's presentation currency, rounded to the nearest dollar. There has been no change in the functional currency of the Group or any significant foreign operations of the Group during the year.

### 3. Use of Judgements and Estimates

The preparation of the financial statements requires

management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

#### (a) Judgements

There are no judgements made in applying accounting policies that have had significant effect on the amounts recognised in the consolidated financial statements.

#### (b) Assumptions and Estimation Uncertainties

There are no assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2023.

### 4. Changes in Accounting Policies

#### (a) Changes due to the initial application of a new, revised, and amended PBE Standards

##### (i) PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective from 1 January 2022 and was adopted by the Group on that date.

PBE IPSAS 41 introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

PBE IPSAS 41 has had an immaterial impact on the Group measurement and recognition of financial instruments, as financial assets that

were recognised as loans and receivables are now recognised as amortised cost.

##### (ii) PBE FRS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting is effective for periods from 1 January 2022 and was adopted by the Group on that date.

PBE FRS 48 requires specific disclosures for the reporting of service performance information which have been provided in the statement of service performance.

### 5. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods in these Financial Statements and have been applied consistently by the Group. Certain comparative amounts in the Statement of Comprehensive Revenue and Expense have been reclassified and/or represented as a result of the changes in accounting policies during the current period.

#### (a) Basis of Consolidation

##### (i) Controlled Entities

Controlled entities are entities controlled by the Group, being where the Group has power to govern the financial and operating policies of another entity so as to benefit from that entity's activities. The financial statements of the Group's controlled entities are included in the consolidated financial statements from the date that control commences until the date that control ceases. Subsequent changes in a controlled entity that do not result in a loss of control are accounted for as transactions with controllers of the controlling entity in their capacity as controllers, within net assets/equity.

##### (ii) Transactions Eliminated on Consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains arising from transactions with equity accounted associates and jointly-controlled-entities are eliminated against the investment to the extent

of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

#### (c) Revenue

##### (i) Revenue from Exchange Transactions

###### *Membership fees and subscriptions*

Revenue is recognised over the period of the membership or subscription. Amounts received in advance for memberships or subscriptions relating to future periods are recognised as a liability until such time that period covering the membership subscription occurs.

###### *Rendering of Services*

Revenue is recognised when the service has been completed. Amounts received in advance for rendering of services relating to future periods are recognised as a liability until such time that the service has been carried out.

##### (ii) Revenue from non-exchange transactions

###### *Donations, Legacies and bequests*

Non-exchange transactions are those where the Group received an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

###### *Donations*

Donations are recognised as revenue at the point at which they are received.

###### *Bequest*

Bequest revenue is recognised at the point at which it is received.

###### *Other Revenue*

Other revenue is recognised at the point at which it is received.

###### *Interest*

Interest income is recognised as it accrues in surplus or deficit, using the effective interest method.

###### *Dividends*

Income from dividends is recognised when the Group's right to receive payment is established, and the amount can be reliably measured.

## Notes to and Forming Part of the Financial Statements for the Year Ended 30 June 2023

### (d) Fixed Assets

#### Fixed Assets & Depreciation

All fixed assets are recorded at cost less accumulated depreciation. The entity has the following classes of fixed assets.

#### Depreciation Rates

Furniture, Fittings & Office Equipment	10.0-40%
Computer Equipment	39.6-60%
Leasehold Improvements	Length of the lease

Depreciation has been calculated using the diminishing value method, based on the estimated useful life of the asset. Where a fixed asset is disposed of, the gain or loss is recognised in the Statement of Comprehensive Revenue and Expense and is calculated as the difference between the sale price and the carrying amount of the asset.

### (e) Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument. Purchases and sales of financial assets are accounted for at trade date, i.e. the date that the Group commits to purchase or sell the asset.

The Group derecognises a financial asset when the rights to receive cash flows from the asset have expired or are waived, or the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- The Group has transferred substantially all the risks and rewards of the asset; or
- The Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

#### Financial Assets

Financial assets within the scope of NFP PBE IPSAS 41 Financial Instruments. The classifications of the financial assets are determined at initial recognition. On initial recognition, a financial asset is classified as measured at: amortised cost; Fair

value through other comprehensive revenue and expense (FVOCRE) – debt investment and equity investment; or fair value through surplus or deficit (FVTSD).

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Group's financial assets are classified as either financial assets at fair value through surplus or deficit or amortised cost. Financial assets include: cash and cash equivalents, current investments, receivables, managed funds, prepayment and derivative financial instruments.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date.

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value presented as other expenses (negative net changes in fair value) or other revenue (positive net changes in fair value) in the statement of surplus or deficit.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

All financial assets not classified as measured at amortised cost or FVOCRE as described above are measured at FVTSD. This includes all derivative

financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCRE as at FVTSD if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Managed investment fund investments are initially recognised at cost being the fair value of consideration given and transaction costs, such as brokerage, are recognised in surplus or deficit. All investments are subsequently carried at fair value. Fair value for investments is determined using quoted market prices determined daily. Any changes in fair value are recognised in the Statement of comprehensive income in the period in which they arise. No impairment provisions have deemed necessary for the managed investment fund.

#### Financial Liabilities

The Group's financial liabilities include trade and other creditors, accruals, funds held on behalf of SIGs and income in advance (excluding GST and PAYE).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit). They are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit in the Consolidated Statement of Comprehensive Revenue and Expense. Financial liabilities are derecognised if the Group's obligations specified in the contract expire or are discharged or cancelled.

### (f) Intangible Assets

Amortisation Rates	50%
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#### i. Recognition and measurement

Intangible assets are initially measured at cost, except for: Nil; all fixed assets are recorded at cost less accumulated depreciation. The entity has the following:

##### Intangible Assets - Website

Amortisation has been calculated using the diminishing value method, based on the estimated

useful life of the asset. Where an intangible asset is disposed of, the gain or loss is recognised in the Statement of Comprehensive Revenue and Expense and is calculated as the difference between the sale price and the carrying amount of the asset.

### (g) Leases

#### Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Comprehensive Revenue and Expense on a straight-line basis over the period of the lease.

### (h) Goods and Services Taxation

These financial statements have been prepared on a GST exclusive basis, except for debtors and creditors and all transactions of the Scholarship Trust, which are GST inclusive. The Scholarship Trust is not registered for GST.

### (i) Income Tax

PNZ is a non-profit body and therefore pays income tax on its investments and transactional income. A standard \$1,000 deduction has been applied in accordance with section DV8 of the Income Tax Act 2007.

Notes to and Forming Part of the Financial Statements for the Year Ended 30 June 2023

## 6. Revenue

	Group	
	June 2023	June 2022
	\$	\$
<i>Revenue from exchange transactions:</i>		
Membership Fees and Subscriptions (incl. PI)	1,993,096	1,921,681
Rendering of Services	773,460	398,486
<b>Total</b>	<b>2,766,556</b>	<b>2,320,167</b>
<i>Revenue from non-exchange transactions:</i>		
Special Interest Groups Unification Funds	0	1,330
<b>Total</b>	<b>0</b>	<b>1,330</b>

## 7. Finance Income

<i>Interest Income:</i>		
Bank Interest	66,634	18,736
Jarden - Interest	86,081	52,755
Total Interest	152,715	71,491
<i>Dividend Income:</i>		
Jarden - Dividends	39,805	42,383
<b>Total Interest and Dividend Income</b>	<b>192,520</b>	<b>113,874</b>
<i>Financial assets at fair value through surplus or deficit:</i>		
Fair value gain/(loss)	142,320	(193,586)
<b>Total</b>	<b>142,320</b>	<b>(193,586)</b>

## 8. Cash and Cash Equivalents

Bank	491,787	480,791
Trust Account - Conference Innovators	0	106,613
Jarden Cash Accounts	593,188	261,352
<b>Total</b>	<b>1,084,975</b>	<b>848,756</b>

## 9. Investments

	Group	
	June 2023	June 2022
	\$	\$
<i>Current Investments</i>		
Term Deposits	1,410,000	1,900,000
Jarden Fixed Interest Account	183,645	566,768
<b>Total Current Investments</b>	<b>1,593,645</b>	<b>2,466,768</b>
<i>Non Current Investments-Jarden</i>		
Jarden Fixed Interest Account	1,459,266	1,124,701
Jarden Property Account	86,177	84,668
Jarden Capital Equities Account	1,236,441	1,294,729
<b>Total Non Current Investments</b>	<b>2,781,884</b>	<b>2,504,098</b>
<b>Total Investments</b>	<b>4,375,529</b>	<b>4,970,866</b>

## 10. Payables

<i>Exchange Transactions</i>		
Trade Payables from Exchange Transactions	83,312	144,744
Sundry Accruals	147,584	124,365
<b>Total</b>	<b>230,896</b>	<b>269,109</b>
<i>Funds Held on Behalf of SIGs</i>		
NSIG - Award Funds	119,415	121,249
PSIG - Award Funds	23,000	25,000
<b>Total</b>	<b>142,415</b>	<b>146,249</b>

## 11. Income in advance

Membership Fees and Subscriptions in Advance	946,302	923,407
Revenue Received in Advance - Services	434,257	432,734
<b>Total</b>	<b>1,380,559</b>	<b>1,356,141</b>

Notes to and Forming Part of the Financial Statements for the Year Ended 30 June 2023

## 12. Taxation

As the Scholarship Trust is non-taxable, the following taxation relates solely to Physiotherapy New Zealand Incorporated. The Scholarship Trust is registered with the Charities Commission and is therefore exempt from Income Tax.

	Group	
	June 2023	June 2022
	\$	\$
Taxable Income	61,164	122,424
Allowable Deduction for Not-for-Profit organisations	(1,000)	(1,000)
<b>ASSESSABLE INCOME</b>	<b>60,164</b>	<b>121,424</b>
<b>Tax @ 28%</b>	<b>16,846</b>	<b>33,999</b>
Prior Year adj.	428	766
Taxation thereon at 28%	<b>17,274</b>	<b>34,765</b>

Resident withholding Taxation Paid (and Imputation credits)	25,996	12,027
Provisional Tax paid	11,336	0
<b>Total Taxation to (Refund) /Pay</b>	<b>(20,486)</b>	<b>21,972</b>

## 13. Property, Plant and Equipment

### Furniture, Fittings and Office Equipment

At Cost	75,771	75,771
Additions	49,965	0
Disposals	(10,248)	0
Less Accumulated Depreciation	(58,474)	(52,923)
<b>Net Book Value</b>	<b>57,014</b>	<b>22,848</b>

### Computer Equipment

At Cost	71,905	24,524
Additions	3,805	47,382
Disposals	(927)	0
Less Accumulated Depreciation	(55,731)	(39,038)
<b>Net Book Value</b>	<b>19,052</b>	<b>32,868</b>

### Computer Equipment

At Cost	0	0
Additions	42,367	0
Disposals	0	0
Less Accumulated Depreciation	(1,605)	0
<b>Net Book Value</b>	<b>40,762</b>	<b>(0)</b>

<b>Total Property, Plant and Equipment</b>	<b>116,828</b>	<b>55,716</b>
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## 14. Intangible Assets

	Group	
	June 2023	June 2022
	\$	\$
<b>Website</b>		
At Cost	158,554	158,554
Additions	0	0
Disposals	0	0
Less Accumulated Amortisation	(154,612)	(150,743)
<b>Net Book Value</b>	<b>3,942</b>	<b>7,811</b>
<b>Total Intangible Assets</b>	<b>3,942</b>	<b>7,811</b>

## 15. Depreciation / Amortisation Expense

Furniture, Fittings and Office Equipment	5,551	3,909
Computer Equipment	16,693	19,162
Leasehold Improvements	1,605	0
Website (amortisation expense)	3,869	7,738
<b>Total Depreciation / Amortisation</b>	<b>27,718</b>	<b>30,809</b>

## 16. Operational Lease Commitments

### Office Rental

Due within one year - office rentals	95,070	104,670
Due within one year - photocopier rentals	4,803	6,647
Due between one and five years - office rentals	514,961	39,612
Due between one and five years - photocopier rentals	0	4,803
	<b>614,834</b>	<b>155,732</b>

### Terms and conditions of leases:

Office rental lease for premises at 342 Lambton Quay expires 5 December 2029. Photocopier Leases, Ricoh photocopier expires 9 March 2024.

## 17. Capital Commitments

There are no capital commitments at balance sheet date. (2022: NIL).

## 18. Commitments and Contingent Liabilities

There are commitments relating to various symposium in 2023 and the 2024 conference of \$113,000 (2022: \$65,000).

Notes to and Forming Part of the Financial Statements for the Year Ended 30 June 2023

## 19. Subsequent Events

A review of investment providers was carried out in 2023 and will result in moving the investments to a new provider in the 2024 financial year. This move should not have a material impact on the assets going forward but will change the provider from Jarden to Fisher Funds.

## 20. Group Entities and Related Parties

### (i) Controlling Entity and ultimate controlling Entity

Physiotherapy New Zealand Inc. has one controlled entity, New Zealand Society of Physiotherapists Scholarship Trust.

### (i) Related Parties - Purchase of goods

Motus Health Ltd were also invoiced \$27,563 (2022: \$35,832), for member's subscriptions at standard membership rates, Grant Chittock is a director of Motus Health Ltd and was Chair of the PNZ Executive to 4 November 2022.

Bridget Watson was paid \$7,000 for work on the Tae Ora Tiana Scoping Review Project she was also a member of the Tae Ora Tinana Kaitiaki.

### (ii) Key management personnel remuneration

	June 2023		June 2022	
	Annualised		Annualised	
	\$	FTE's	\$	FTE's
Members of the governing body	45,829	7	47,604	7
Senior executive staff	620,375	3.6	602,701	3.6
	<b>666,204</b>		<b>650,305</b>	

## 21. Advocacy

	June 2023	June 2022
	\$	\$
Outcomes Project	219,216	140,770
Members Surveys and Other Direct Members Advice	38,650	26,142
Proposal to ACC for funding independent review	9,000	0
Analysis of New Graduate Cohort Study	5,000	0
Orthopaedic Physiotherapy Practitioner (OPP) Training Programme:	4,589	0
Other Projects	2,730	0
Business Resource Hub	0	21,600
Revenue Diversification	0	20,000
Subscription Review	0	19,500
	<b>279,185</b>	<b>228,012</b>

## 22. Governance

	Group	
	June 2023	June 2022
	\$	\$
Executive Fees	45,829	47,604
Review of Investment Providers	22,611	-
Election costs	13,500	5,440
Executive Support Costs	159,156	49,213
<b>Total Governance Costs</b>	<b>241,096</b>	<b>102,257</b>

## 23. Administration

Scholarship Trust Administration Costs	22,529	21,146
Groups - Overhead Costs	139,469	47,939
Resource Subscriptions	45,670	40,734
IT and Systems Costs	106,634	122,844
Audit Fees	23,690	18,500
Depreciation / Amortisation	14 27,718	30,809
Loss on Disposal of Assets	10,960	-
Office and Administrative Costs	321,165	269,312
<b>Total Administration Costs</b>	<b>697,835</b>	<b>551,284</b>

## 24. Equity

Retained Earnings	4,256,854	4,481,229
PNZ Business Reserve	0	0
<b>Total Equity</b>	<b>4,256,854</b>	<b>4,481,229</b>

### Movement in Retained Earnings

Balance at beginning of year	4,481,229	4,703,842
Net deficit for the year	(224,375)	(236,724)
Transfer from PNZ Business Reserve	0	14,111
<b>Balance at end of year</b>	<b>4,256,854</b>	<b>4,481,229</b>

### PNZ Business Reserve

Balance at beginning of year	0	14,111
Transfer to retained earnings	0	(14,111)
<b>Balance at end of year</b>	<b>0</b>	<b>0</b>

Notes to and Forming Part of the Financial  
Statements for the Year Ended 30 June 2023

# Notes

## 25. Financial Instruments

The financial assets are classified as either amortised cost or fair value through surplus or deficit. All financial liabilities held are carried at amortised cost using the effective interest rate method.

		Group	
		June 2023	June 2022
		\$	\$
<b>Financial Assets</b>			
<i>Amortised Cost</i>			
Bank accounts and cash	8	1,084,975	848,756
Receivables		37,027	102,140
Prepayments		363,845	273,308
Term deposits	9	1,410,000	1,900,000
Other current assets		28,577	(5,868)
		<b>2,924,424</b>	<b>3,118,336</b>
<i>Fair value through surplus or deficit</i>			
Investments	9	2,965,529	3,070,866
		<b>2,965,529</b>	<b>3,070,866</b>
<b>Total Financial Assets</b>			
		<b>5,889,953</b>	<b>6,189,202</b>
<b>Financial Liabilities</b>			
<i>Amortised at Cost</i>			
Trade creditors and other payables	10	230,896	269,109
Other current liabilities	10	142,415	146,249
		<b>373,311</b>	<b>415,358</b>

# Notes

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