



Occupational Therapy Board of NZ
Kaihaumanu Tūroro o Aotearoa

Annual Report 2006



Occupational Therapy Board of NZ
Kaihaumanu Tūroro o Aotearoa

Minister of Health
Parliament Buildings
Wellington

Dear Minister

In accordance with the requirements of Section 8(j) of the Occupational Therapy Act 1949 and in accordance with the Health Practitioners' Competence Assurance Act 2003, I am pleased to enclose the Annual Report of the Occupational Therapy Board of New Zealand for the year ending 31st March 2006.

Yours sincerely,

A handwritten signature in yellow ink that reads "Kitty Marshall". The signature is written in a cursive, flowing style.

Kitty Marshall
Chairperson

TABLE OF CONTENTS

1 The Occupational Therapy Board of New Zealand

2 Board Members

3 Chairperson's Foreword

4 Board Committees & Contractors

5 Board Meetings

6 Board Staff

7 Registration

8 Competence Reviews and Discipline

9 Health Practitioners Disciplinary Tribunal

10 Financial Statements

1. THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND

Purpose

The purpose of the Occupational Therapy Board of NZ is to ensure that occupational therapists are fit and competent to practice, in order to protect public safety.

Vision Statement

The Occupational Therapy Board of New Zealand will be world leaders in Occupational Therapy competence and standards.

Mission Statement

The Occupational Therapy Board of New Zealand will be recognised, trusted and respected as the statutory body which maintains a register of occupational therapists, sets and monitors standards, promotes competence and education, defines professional and ethical conduct and promotes best practice in the interest of public safety.

Values

The following values underpin the Board's work:

Social Justice
Consistency
Facilitation
Accountability
Fairness and Natural Justice
Professionalism
Transparency
Integrity

Strategic Goals

1. To ensure occupational therapists are fit and competent to practise
2. To maintain and enhance effective communication
3. To develop and enhance professional image and capability to fulfil legislative functions
4. To raise awareness of occupational therapy workforce issues

2. MEMBERS OF THE OCCUPATIONAL THERAPY BOARD OF NZ AS AT 31 MARCH 2006



Kitty Marshall (Chair)

Kitty is an occupational therapist working for Capital Coast Health in Wellington, as Team Leader and clinician in the Specialist Maternal Mental Health Team, and Occupational Therapy Professional Advisor for the Mental Health Service.

She also does some private work as an extramural marker for Massey University, and group facilitator/trainer. Kitty has worked in a range of primarily mental health settings since graduating in 1975, and has worked as a tutor at the School of Occupational Therapy at CIT Heretaunga.

Kitty has a Post-graduate Diploma in Teaching from the British College of Occupational Therapists, and a Masters in Counselling from Massey University.



Julie Dwyer (Deputy Chair)

Julie is the consumer representative on the Board. She is of Whakatohea tribal affiliation, and comes from a strong matriarchal line. Julie has worked in the Public Service and health sector for the last forty years, initially as a school dental

nurse and then as the first Maori woman to serve as a Dental Nurse Tutor. Moving to the Department of Health, Julie held positions in the diverse areas of cervical screening, workforce development and human resource management.

These positions included responsibility for co-ordinating hui for Maori health workers, and Treaty of Waitangi training courses. Julie was recently nominated by her Marae, Maraeroa Marae, to represent them on the Board of Governance for the Porirua Health Plus PHO. She is enjoying this enormously. Julie enjoys the challenge of working with the Board.



Karen Below

Karen Below has proud connections to Te Arawa, Ngati Whatua and Nga Puhī Iwi and resides in Maungaturoto, Northland, with her supportive husband and their three tamariki.

She was appointed to the Occupational Therapy Board and the Accident Compensation Corporation Advisory Board for Gradual Work and Process, Disease and Infection in 2002, with nomination supports from Te Puni Kokiri and Hau Ora.Com.

Karen has been a practising occupational therapist since 1994, undertaking clinical specialty positions within Neurology and Complex Injuries in both New Zealand and the United Kingdom. Karen has also undertaken a variety of roles with consultancy focus in the area of Cultural Competency and working with Maori and their communities.

In 2002 Karen and her whanau established Mahi Kotahi – Work One, a successful private practice delivering innovative assessment services for Maori and Pasifika communities as a priority.

In 2005 Karen began work with Abano Rehabilitation and she is currently the General Manager for their assessment and rehabilitation services, being Health Partners and Burtons Healthcare.



Bice Awan

Bice is Chief Executive of Skylight, the first organisation in New Zealand to focus specifically on the multifaceted impact that change, loss and grief has on children, young people and their families.

Bice's past experience encompasses over 30 years of broad-based involvement in the public, private and consulting sectors of the United Kingdom, Canada and New Zealand.

The environment of health and disability has been an area where Bice has worked extensively, including a role as Director of Rehabilitation in a 2,500 bed teaching hospital in Canada. Other senior roles within industry, community agencies and rehabilitation and compensation systems, have seen her working in both Canada, for the Ontario Worker's Compensation Board and here in New Zealand for the ACC.

Bice's qualifications include:

- BA (Com) - Strathclyde University, Scotland
- BA (Hons) Health Studies - York University, Canada
- MBA (Health Option) - Massey University, New Zealand



Philippa Reed

Philippa Reed was appointed to the Occupational Therapy Board in 2005. Philippa has been a practising occupational therapist since 2000. She completed a Post Graduate Diploma in Health Science (Occupational Therapy) from Auckland University of Technology in 2004. With an interest and passion for health ethics, Philippa's goal is to pursue her Masters of Health Science (Occupational Therapy). Philippa has worked in physical settings including elderly care, spinal rehabilitation and hand therapy. She is now working in private practice in the specialty area of vocational rehabilitation. Philippa brings a fresh, dynamic approach with energy that will reflect in her commitment to the philosophy underpinning occupational therapy and the Occupational Therapy Board of New Zealand.



Clare Hocking

Associate Professor Clare Hocking was appointed to the Occupational Therapy Board in 2001. She is an experienced occupational therapy educator from Auckland. Clare completed a Master in Health Science (Occupational Therapy) from the University of South Australia in 1997 and a PhD from the Auckland University of Technology in 2004. She is currently the editor of the Journal of Occupational Science, a joint publication of the University of South Australia, the University of Southern California and the Auckland University of Technology.

Clare has a long history of involvement with the New Zealand Association of Occupational Therapists (NZAOT), including having served as editor of the New Zealand Journal of Occupational Therapy from 1989-1998 and contributing to many submissions. From 1998 to 2005 she was also the NZAOT delegate to the World Federation of Occupational Therapists and in that capacity was a co-author of the revised WFOT Minimum Standards for the Education of Occupational Therapists. In addition, prior to being appointed to the Occupational Therapy Board, Clare contributed to the development of the Board's Competencies for Practice as an Occupational Therapist. She was also a member of the Joint NZAOT/Occupational Therapy Board Working Party to develop an ongoing competence to practise programme in 1995. Clare is currently one of two monitors for this programme.



Kim Henneker

Kim is Manager of Community Mental Health Services in Hastings. She has a passion for Occupational Therapy and actively contributes to interventions which positively impact on an individual's occupation and, in particular, those who live with the experience of mental illness. This community service includes a wide range of clinical and support activities, furthering people's rehabilitation and providing experiences that enrich opportunities to recover from mental illness. Kim graduated from CIT in 1984 and has since practised in a variety of settings, predominantly in mental health.

With mental health being her passion, Kim has just completed a post graduate certificate in mental health rehabilitation and is actively pursuing a Masters degree. Her focus for the Masters will be "Client Centred Service Improvement and Development". Kim is fully engaged in many activities, balancing her busy lifestyle by spending time with her supportive husband and two children at their home in the Hawkes Bay.



Lyn Harrison

Lyn has worked for the past 15 years in public relations in both the public and private sectors. She has held senior management positions in communications in the Ministry of Health and Ministry of Maori Development during a time of significant restructuring in both sectors.

Prior to joining the public sector Lyn was totally immersed in working with Maori issues for over 20 years. From this commitment and long involvement with matters Maori Lyn has developed extensive networks into Maori communities throughout New Zealand, which she maintains today. For the past four years Lyn has been self-employed in her own public relations business. During this time as well Lyn has provided recruitment services with Wheeler Campbell on roles that require specific Maori competencies.

Lyn has a Masters in Business Administration from Victoria University, a Diploma in Business Administration from Victoria University and completed the Corporate Public Affairs Institute Programme at the Melbourne Business School in 1977.

OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND BOARD MEMBERS TERMS OF APPOINTMENT

The Minister of Health, by way of a notice published in the Gazette, appoints each member of the Occupational Therapy Board of New Zealand from a pool of applicants nominated by the profession.

Member	Date appointed under s4(3) of the Occupational Therapy Act 1949	Date term expires	Date appointed under s120 of the Health Practitioners Competence Assurance Act 2003	Date term expires
CHRISTINE MARSHALL (OT) Chair	18 November 2002	17 November 2005	17 November 2005	16 November 2008
JULIE DWYER (Lay member) Deputy Chair	18 November 2002	17 November 2005	17 November 2005	5 September 2007
KAREN BELOW (OT)	18 November 2002	17 November 2005	17 November 2005	16 November 2008
LYN HARRISON (Lay Member)	18 November 2002	17 November 2005		
CLARE HOCKING (OT)	4 May 2004	17 November 2005	17 November 2005	16 November 2007
KIM HENNEKER (OT)	26 May 2004	17 November 2005	17 November 2005	16 November 2007
PHILLIPA REED (OT)			17 November 2005	16 November 2008
BICE AWAN (Lay member)		17 November 2005	16 November 2008	

3. CHAIRPERSON'S FOREWORD

This report highlights the Board's activities over the period 1 April 2005 – 31 March 2006. This period has seen the Board consolidating its registration policies under the Health Practitioners Competence Assurance Act 2003 (HPCAA), and continuing to consult with the profession on matters related to competence, fitness to practise, and scopes of practice.

The Continued Competence Framework for Recertification (CCFR) has proved a useful tool for practitioners to demonstrate gaining and maintaining competence for both employment and registration purposes. The profession has settled into using the framework demonstrating competence to practise in the General Scope of Practice: Occupational Therapist.

The Board has continued to work closely with stakeholders, and has a good working relationship with its Australian counterparts. The requirement for supervision for graduates and overseas registrants is working well in assuring that practitioners entering the workforce in New Zealand receive the necessary support and assistance to ensure public safety. Practitioners returning to the workforce after a break of more than three years practice in New Zealand, also undergo supervised practice to ensure they are up to date with the latest developments in the profession and the health sector.

The Board increased its practising certificate fee to \$506. The costs of implementing the legislation remain a concern for medium sized and small professions where there are fewer opportunities to benefit from economies of scale. The Board remains cognisant of the impacts of the compliance costs on part-time practitioners and those seeking to return to the workforce, and is exploring all avenues to facilitate compliance for practitioners in these difficult situations.

The Board has implemented an electronic process for applications for registration and recertification. The Board is seeking feedback from the profession and plans to refine its processes in the next year. The Board received the first supervisors' reports for graduates under HPCAA, for removal of conditions on scopes of practice after 12 months of supervised practice. The process has received positive feedback from the new entrants into the profession and from employers.

Consultation about competencies for scopes of practice has continued with the profession. Consultation meetings were held with specialist groups, educators, managers and driving assessors.

The Board conducted two competence reviews, and one disciplinary case was heard by the Health Practitioners Disciplinary Tribunal (HPDT). One appeal was lodged in the District Court against the Board's decision to place conditions on a practitioner's scope of practice.

The Board approved the new programme for occupational therapy delivered by the Otago Polytechnic, and noted changes made to the AUT programme.

The Board has appreciated the professional collegiality across the health sector, and in particular, values the joint initiatives undertaken by the Health Regulatory Authorities of New Zealand (HRANZ). The sharing of information, ideas and policy has benefited all of the Boards and Councils under HPCAA. The OTBNZ participated on the HWIS project team, and has worked closely with NZHIS as part of the Health Practitioner Index project.

The Board split the roles of Chief Executive and Registrar. Jeanette Schlemmer continued in the role of Chief Executive, and appointed Marie Alexander as Registrar in February 2006. As at 31 March 2006, the Chief Executive is supported by a team of 4.5 FTEs, and by temporary staff as required. The Board was pleased to note that in the HRANZ best practice project report, it earned mention along with the Medical Council and Dental Council as being one of only three Boards with a risk management strategy. It is also the only Board to date facilitating practitioner log-on access for updating continuing competence records, personal information and recertification applications.

It has been another busy year for the OTBNZ. We thank all the occupational therapists for their participation and professional cooperation in working with the OTBNZ. Thank you to the staff and Board members for their continued support.



Kitty Marshall, Chair
31 March 2006

4. BOARD COMMITTEES & CONTRACTORS

Committee Members – as at 31st March 2006

1. Examination Committee

The Examination Committee has the role of overseeing and administering the Board's overseas registration examination.

Kitty Marshall (Convener)
Jeanette Schlemmer (CEO/Registrar)
Margaret Fish*
Samson Tse*
Rebecca Clay*

* Occupational Therapists who are not members of the Board, co-opted for their expertise and contracted as examiners.

2. Registration Fitness Committee

This committee assesses all fitness for registration issues. Additional members may be contracted as required to provide specialist input/advice.

Kitty Marshall
Julie Dwyer
Jeanette Schlemmer (CEO/Registrar)

3. Competence Assessors

The Competence Assessors evaluate the qualifications from overseas qualified occupational therapists applying for registration in New Zealand, and assess the competence to practice in the General Scope of Practice: Occupational Therapist, for applicants who have not worked in New Zealand in the preceding three years, and who are applying for a practising certificate.

Karen Below
Diane Henare*
Cynthia Growden*

* Occupational Therapists who are not members of the Board, contracted for their expertise.

4. Finance and Administration Committee

The Finance and Administration Committee is operational and ensures the Board carries out its fiduciary responsibilities. The committee will bring any operational issues which may have Governance implications to the Board's attention.

Spencer Smith*
Julie Dwyer
Jeanette Schlemmer (CEO/Registrar)

* Chartered Accountant

5. BOARD MEETINGS

Board Meetings were held on the following days from 1 April 2005 – 31 March 2006 at the Occupational Therapy Board of New Zealand Office in Wellington.

2005

21 April 2005	Full meeting
8 July 2005	Full meeting
22 August 2005	Teleconference
15 September 2005	Full meeting
18 November 2005	Full meeting

2006

9 March 2006	Full meeting
--------------	--------------

6. STAFF

Jeanette Schlemmer, Chief Executive.

The Board has split the CEO/Registrar role which was held by Jeanette into two separate roles, Chief Executive and Registrar. Jeanette will continue in the Chief Executive role, where her responsibilities will focus on providing leadership in carrying out the Board's strategic and annual plans, developing capability and resources, developing and implementing Board policy, staff and financial management, and improving communication with stakeholders both locally and internationally.

Marie Alexander, currently Acting Registrar,

has been appointed as the Registrar from May 2006. Marie will manage all registration matters, including applications for recertification and complaint processes.

Despina Arathimos, Deputy Registrar.

Despina's main focus is on the overseas application process, and co-ordinating applications for competence assessment and examinations.

Daniel Johnston, Communications/Office Manager.

Daniel co-ordinates Board communications including website updates, and manages the Board office. Stewart Sexton, Registration Officer – Helpdesk. Stewart's main role is assisting callers with on-line queries, including some administration.

Jesselyn Chua, part-time finance officer.

The Board currently employs two temporary staff members as required.

7. REGISTRATION

As at 31 March 2006:

- Practitioners holding a current practising certificate: 1,832
- Practitioners maintaining registration without a current practising certificate: 486

New applications received from 1 April 2005 – 31 March 2006: 248

8. COMPETENCE REVIEWS AND DISCIPLINE

The Board has undertaken three competence reviews. The competence review teams consist of two or three members, one of which, if possible, has a high level of experience in the relevant practice area. The Board is creating a pool of highly experienced occupational therapists who would be prepared to be called on if required to be part of the review team for a competence review in their practice area.

The NZ Health Practitioners Disciplinary Tribunal (HPDT) found Sonja Allen, a registered occupational therapist, guilty of professional misconduct at a hearing on 13 December 2005. This decision can be accessed on: <http://www.hpdt.org.nz/portals/0/ot0512dfindingslaw.pdf>

9. HEALTH PRACTITIONERS DISCIPLINARY TRIBUNAL

Section 84 of the HPCAA establishes a Disciplinary Tribunal for all Health Practitioners.

The functions of the Tribunal are:

- To hear and determine charges brought under section 91
- To exercise and perform any other functions, powers, and duties that are conferred or imposed upon it by or under the HPCAA or any other Act

The Membership of the Tribunal consists of:

Chairperson
Dr David Collins QC

Deputy Chairpersons:
Ms Kate Davenport, Barrister
Belinda Greer – Barrister
Dr Fiona McCrimmon – Barrister and Solicitor

Occupational Therapy Panelists

- Loretta Bennett
- Robert Molyneux
- Linda Torwick
- Tracey Fiona Vaughan

Lay members:

The Minister maintains a panel of lay members.

Constitution of the Tribunal for Hearings:

- Chairperson (or Deputy Chairperson)
- Three Occupational Therapy panel members
- Layperson

Executive Officer

The Board has contracted Gay Fraser as executive officer for the Tribunal for cases involving occupational therapists. The executive officer is responsible for administrative functions associated with the Tribunal.

10. FINANCIAL STATEMENTS



Occupational Therapy Board of NZ

Kaihaumanu Tūrora o Aotearoa

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2006

CONTENTS:	PAGE
Statement of Financial Performance	1
Statement of Movements in Equity	1
Statement of Financial Position	2
Statement of Accounting Policies	3
Notes to the Financial Statements	4 - 6
Audit report	7

**Statement of Financial Performance
For the Year Ended 31 March 2006**

	NOTE	2006 \$	2005 \$
Revenue			
Annual Practice Certificates Fees		619,935	500,488
Registration Fees		69,151	61,718
Other Revenue		95,076	8,698
Interest		44,759	31,884
Total Revenue		<u>828,921</u>	<u>602,788</u>
Expenditure			
Board & Committees	1	127,160	170,983
Secretariat	2	484,016	433,206
Total Expenditure		<u>611,176</u>	<u>604,189</u>
Net (Deficit)/Surplus		<u>217,745</u>	<u>(1,401)</u>

**Statement of Movement of Equity
For the Year Ended 31 March 2006**

	2006 \$	2005 \$
Equity at beginning of period	237,018	238,419
Net (deficit)/surplus for the period	217,745	(1,401)
Total recognised Revenues and Expenses for the period	<u>217,745</u>	<u>(1,401)</u>
Equity at End of period	<u>454,763</u>	<u>237,018</u>

**Statement of Financial Position
As At 31 March 2006**

	NOTE	2006 \$	2005 \$
Equity		<u>454,763</u>	<u>237,018</u>
Current Assets			
Cash, Bank & Bank deposits		1,210,725	890,639
Accounts Receivable		5,213	6,465
Prepayments		846	806
Total Current Assets		<u>1,216,783</u>	<u>897,910</u>
Non-Current Assets			
Fixed assets	3	33,241	28,844
Intangible assets	4	45,072	15,794
Total Non-Current Assets		<u>78,313</u>	<u>44,638</u>
Total Assets		<u>1,295,096</u>	<u>942,548</u>
Current Liabilities			
Goods and Services Tax		78,988	57,966
Accounts payable and accruals		95,344	86,604
Income in Advance	5	659,163	560,960
Deferred Income	6	6,838	-
Total Current Liabilities		<u>840,333</u>	<u>705,530</u>
Total Liabilities		<u>840,333</u>	<u>705,530</u>
Net Assets		<u>454,763</u>	<u>237,018</u>

For and on behalf of the Board.

Col Marshall

Board Chair

Dated:

Jeanette Schlemmer

CEO/Registrar

Dated: 6 July 2006

Statement of Accounting Policies For the Year Ended 31 March 2006

BASIS OF PREPARATION

The Occupational Therapy Board of New Zealand is a body corporate established by the Occupational Therapy Board Amendment Act 1999. The Board is a reporting entity for the purposes of the Financial Reporting Act 1993 and its financial statements comply with 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 identity 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.

Depreciation

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

Office furniture & equipment	9% - 40% diminishing value
Computer equipment	48% diminishing 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
----------------------	-----------------------

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 entity is exempt from taxation pursuant to Section CB 4(1)(c) of the Income Tax Act 1994.

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.

**Notes to the Financial Statements
For the Year Ended 31 March 2006**

	NOTE	2006 \$	2005 \$
1. BOARD & COMMITTEES			
Fees & allowances		46,591	54,747
Examination expenses		3,681	8,277
Legal, Investigation and hearing expenses (Discipline)		29,384	8,094
Meeting expenses, conferences & travel		47,504	42,277
Projects		-	57,588
		<u>127,160</u>	<u>170,983</u>
2. SECRETARIAT			
Audit fees		3,000	2,000
Depreciation & amortisation	7	15,286	5,021
Lease costs		4,435	1,333
Loss on disposal of fixed assets		1,159	-
Telephone, Postage & courier		27,516	20,500
Occupancy costs		27,786	9,091
Other costs		49,146	31,523
Personnel		304,782	195,416
Printing and Stationery		10,935	26,299
Professional fees		28,212	31,919
Publications & media		1,741	15,820
Secretariat service charges		10,018	94,284
		<u>484,016</u>	<u>433,206</u>

3. PROPERTY, PLANT & EQUIPMENT

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
<i>At 31 March 2005</i>			
Office furniture & equipment	18,935	902	18,033
Computer equipment	14,099	3,288	10,811
	<u>33,034</u>	<u>4,190</u>	<u>28,844</u>
<i>At 31 March 2006</i>			
Office furniture & equipment	28,757		5,336
	23,421		
Computer equipment	20,692	10,872	9,820
	<u>49,449</u>	<u>16,208</u>	<u>33,241</u>

4. INTANGIBLE ASSETS

	COST	ACCUMULATED AMORTISATION	BOOK VALUE
<i>At 31 March 2005</i>			
Website/Database	16,625	831	15,794
<i>At 31 March 2006</i>			
Website/Database	16,625	3,991	12,634
Database under construction	32,438	-	32,438
	<u>49,063</u>	<u>3,991</u>	<u>45,072</u>

2006	2005
\$	\$

5. INCOME IN ADVANCE

Fees received relating to 2006/2006 year		
Annual practice fees	641,261	527,289
Register maintenance fees	17,902	33,671
	<u>659,163</u>	<u>560,960</u>

2006
\$

2005
\$

6. DEFERRED INCOME

Income under an agreement with the Ministry of Health covering costs incurred and for the provision of data for the Health Practitioners Index commencing 1 April 2007.

Total receivable under agreement	63,936	
Recognised as revenue in current year	<u>18,736</u>	
	45,200	
Amounts yet to be received	<u>38,362</u>	
Deferred income	<u>6,838</u>	<u>-</u>

7. DEPRECIATION & AMORTISATION

Depreciation has charged against fixed assets as follows

Office furniture & equipment	4,542	902
Computer equipment	<u>7,585</u>	<u>3,288</u>
	12,127	4,190

Amortisation of intangible assets

Software	<u>3,159</u>	<u>831</u>
	<u>15,286</u>	<u>5,021</u>

8. COMMITMENTS

Contractual commitments for operating leases of premises and equipment and provision of secretariat services.

Not Later than one year	29,406	39,093
Later than one year	<u>20,203</u>	<u>49,192</u>
	49,609	88,285
There are no commitments for capital expenditure at balance date.	<u>-</u>	<u>-</u>

9. CONTINGENT LIABILITIES

There are no contingent liabilities at balance date. (2005 Nil)

10. RELATED PARTY TRANSACTIONS

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

11. EVENTS AFTER BALANCE DATE

The Board entered into an agreement to lease premises at the same location for a period of 6 years. The agreement provides for the cancellation of the existing lease.

**AUDIT REPORT TO THE MEMBERS OF
THE OCCUPATIONAL THERAPY BOARD OF NEW ZEALAND**

We have audited the Financial Statements on pages 1 to 6. The Financial Statements provide information about the past performance of The Occupational Therapy Board of New Zealand and its financial position as at 31 March 2006. This information is stated in accordance with the accounting policies set out on page 3.

Board's Responsibilities

The Board is responsible for the preparation of Financial Statements, which gives a true and fair view of the financial position of The Occupational Therapy Board as at 31 March 2006 and of the results of operations for the year ended on that date.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the Financial Statements presented by the Board and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Financial Statements. It also includes assessing:

- The significant estimates and judgements made by the Board in the preparation of the Financial Statements; and
- Whether the accounting policies are appropriate to The Occupational Therapy Board of New Zealand's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the Financial Statements.

Other than in our capacity as Auditors, we have no relationship with or interest in The Occupational Therapy Board of New Zealand.

Unqualified Opinion

We have obtained all the information and explanations that we have required.

In our opinion:

- Proper accounting records have been kept by the Board as far as appears from our examination of those records; and
- The Financial Statements on pages 1 to 6:
 - comply with generally accepted accounting practice; and
 - give a true and fair view of the financial position of The Occupational Therapy Board of New Zealand as at 31 March 2006 and the results of its operations for the year ended on that date.

Our audit was completed on 6 July 2006 and our unqualified opinion is expressed as at that date.


Martin Jarvie PKF
Chartered Accountants
WELLINGTON

CONTACT DETAILS

OFFICE

The Occupational Therapy Board of New Zealand
Level 8
Gaze House
108 The Terrace
Wellington
New Zealand

POSTAL ADDRESS

P O Box 10-202
Wellington

TELEPHONE

General Enquiries – 64 4 918 4740

FAX

64 4 918 4746

E-MAIL

enquiries@otboard.org.nz

WEBSITE

www.otboard.org.nz



Occupational Therapy Board of NZ
Kaihaumanu Tūroro o Aotearoa