Te Kaunihera Tapuhi o Aotearoa
Nursing Council of New Zealand

Annual Report 2025

for the year ended 31 March

Pūrongo ā-Tau 2025

mō te tau ka mutu i te 31 Poutū-te-rangi

Who we are | Ko wai mātou

The regulator of the nurse workforce in New Zealand.

Our vision | Tō mātou

Safe nurses, safe public - Tapuhi haumaru, tūmatanui haumaru.

Our statutory purpose | Tō mātou whāinga ā-ture

To protect the health and safety of the public by providing the mechanisms to ensure that nurses are competent and fit to practise.

Kōwhaiwhai (example below) appear throughout this document as a visual expression of connection. In te ao Māori, these flowing patterns carry stories of whakapapa linking people, places and time. Their presence reveals the values of the Nursing Council—accountability, respect, inclusion and collaboration reflecting compassion, integrity and cultural understanding. Like kōwhaiwhai, these values form a living pattern that strengthens the nursing journey. Design by Eruwhiti Davies (Ngāi Tuhoe).

Contents | Ngā kai o roto

Key data 2025 | Raraunga matua

85,462

total nurses

8.6% annual increase

Nurses with annual practising certificates* (APCs):

82,106 registered nurses

2,459 enrolled nurses

897 nurse practitioners

*An estimated 13% of nurses with an APC are not actively practising in New Zealand.

Added to register this year

A total of

16,785 nurses

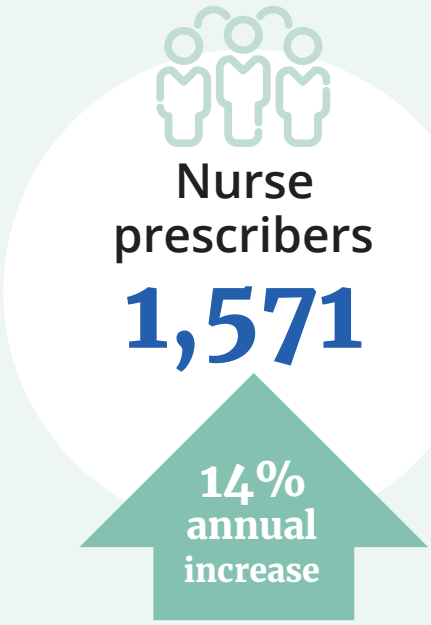
16,473 registered nurses:

- **2,170** NZ graduates
- **14,303** internationally qualified

311 enrolled nurses:

- **251** NZ graduates
- **60** internationally qualified

1 nurse practitioner added via the Trans-Tasman Mutual Recognition Act 1997 (TTMR Act).



Notification and complaints

409 notifications about nurses' conduct, competence and health

Report from the Chairperson and Chief Executive | Te pūrongo a te Heamana rāua a te Tumuaki me te Pouroki

Nurses are the country's largest health workforce, with over 85,000 nurses registered and holding an annual practising certificate in a highly regarded profession.

As the regulator, the Nursing Council's role is to set the standards for education, clinical practice and conduct, providing the profession with strong foundations to ensure professional and safe practice. This results in nurses who are competent and fit to practise, with the overriding priority being the health and safety of the public.

Nursing is a skilled profession combining scientific knowledge, clinical expertise, cultural capability and relational skills to determine health needs and provide appropriate interventions and care for patients. Nursing has changed significantly over the years as health care has become increasingly complex. Much more is being asked of nurses who are working more independently in a range of healthcare settings.

The Council continually reviews its standards and processes, taking into account the changing health landscape, to ensure the level of regulation meets current and future health needs and is proportionate to risk. In this past year, we have streamlined regulation in a number of key areas including updating the enrolled and registered nurse scopes of practice, standards of competence and continuing competence requirements to reflect what is now required professionally of nurses.

In line with Government priorities for increased access to timely and quality health care, this year we are working on identifying and reducing regulatory barriers to support growth of the nurse practitioner workforce and the number of nurse prescribers.

Ngaira Harker

Catherine Byrne

The Council's decisions are evidence-based and informed by robust consultation, with a right-touch approach.

Registering internationally qualified nurses

In 2022, we reviewed our processes for assessing the competence of internationally qualified nurses (IQNs) and implemented a new process, using a rigorous and standardised objective competence assessment, with public safety at the core of the work.

Significant numbers of IQNs were registered over the last two years (almost 27,000 IQNs by the end of March 2025). These were unprecedented volumes over a short period of time resulting in nursing workforce volumes exceeding employment capacity. Under the Health Practitioners Competence Assurance (HPCA) Act 2003, the Council has a statutory obligation to register all nurses who apply and who are suitably qualified, competent and meet its requirements. Under the HPCA Act, the Council cannot stop registering nurses who meet its requirements.

Round table on international nurse mobility

To deepen our knowledge of global nurse migration, the Council hosted Professor James Buchan, a leading international expert on the global nursing workforce and nurse migration patterns. He led a round-table policy dialogue with the sector, including senior leaders from the Ministry of Health, Health New Zealand and the Treasury on the trends and impacts of nurse migration.

The Council will release those insights in a report that examines the current trends and policy issues which are evident in the New Zealand nurse workforce. The primary focus is on recent trends, scale and policy implications of international nurse mobility.

Standards that enhance public confidence

The review of registered and enrolled nurse standards of competence promotes nurses working to the breadth of their scope of practice in all nursing and employment settings. The standards were last reviewed in 2012 and 2016 respectively. These new changes strengthen the scientific knowledge required by nurses and promote competent and professional practice that will underpin and guide the way in which nurses practise for years to come. This work is at the heart of our regulatory role to deliver efficient, effective, safe health care for all.

Workforce planning data and insights

The Council works closely with the Ministry of Health providing workforce data to contribute to workforce planning and development. The Council promotes the use of this data to further inform workforce planning. This was supported by the publication of the Council's Workforce Report which was a deep dive into the nursing workforce. We have also reviewed and improved the workforce survey of nurses for 2025 to enable a more comprehensive understanding of the makeup of the profession.

The Council maintains close connections with other health regulators in New Zealand and nurse regulators internationally, in order to support best practice, evidence-based and patient-centred regulation. Our work with international regulators ensures the standards we set are benchmarked against the best in global nursing standards. New Zealand is highly regarded and renowned internationally as world leading in nursing regulation.

Increasing primary healthcare workforce

This year, we are prioritising two significant projects aligned with Government priorities to increase timely access to health care through expanding the primary care workforce and skills. The first project is reviewing the nurse practitioner scope of practice. The aim is to streamline requirements, expedite education pathways, and identify and remove any regulatory barriers to support the growth and capability of this workforce, while at the same time maintaining a focus on public safety.

We recognise the valuable role of nurse practitioners with their advanced clinical skills in the primary health sector. Nurse practitioners combine advanced nursing knowledge and skills with diagnostic reasoning and therapeutic knowledge to provide patient-centred healthcare services. They work autonomously and in teams to promote health, prevent disease, and improve access for patients.

The second project focuses on expanding registered nurse prescribing so more nurses can be prescribers in primary and secondary care, allowing greater access to prescribing in anticipation of the planned Medical Products Bill. Importantly, we are working at pace with the Ministry of Health to explore an expansion to the specified medicines list that nurses prescribe from and view this work as a priority to enhance the care from nurse prescribers in primary care.

Reviewing the Code of Conduct

The Code of Conduct, last reviewed in 2012, is being updated to reflect changing societal expectations around the conduct of nurses. This will include a focus on the use of social media and electronic communication, along with revised guidelines on professional boundaries. The code provides guidance for the profession and advises the public of those expectations.

Future vision for nursing education

The Council has commissioned an independent review of nursing education which is experiencing a period of rapid, ongoing change in New Zealand. This is an opportunity to assess the current model's relevance and increase the potential for innovation to respond to rapid changes in both health needs and healthcare delivery now and in the years to come. The aim is to develop a future vision and sustainable blueprint for nursing education.

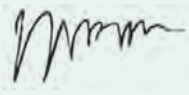
Efficient and cost-effective

The Council is focused on being cost-effective and efficient in all areas of operation. In a recent review of our annual practising fees, the decision was made not to increase the annual fee and to work within the current budget. This will be challenging bearing in mind the ambitious strategic work plan ahead.

We also focus on seeking efficiencies in the wider regulatory sector. We are active in supporting smaller regulatory authorities; providing full regulatory services to the Osteopathic Council, and corporate and back-office services to 10 other health regulators, resulting in efficiencies for all.

Reducing barriers / future-proofing standards

Our strategic plan (2024 – 2027) is targeted to ensure scopes of practice and standards of competence are streamlined, enabling, future-proofed, effective and efficient. We will continue to be flexible and agile; adjusting and innovating as conditions change. We balance reducing regulatory barriers with upholding professional nursing standards to protect the health and safety of the public. The Council is forward thinking, cost-effective and puts in place right-touch regulation which ensures nurses are competent and safe to practise so all New Zealanders can be confident in the health care they receive.



Ngaira Harker
Chairperson

Catherine Byrne
Chief Executive/Registrar

Council Board members | Ngā mema o te Poari o Te Kaunihera

	Name	Position	Start of term	End of term
	Ngaira Harker Chairperson (from 24 Feb 2022)	Nurse	17 March 2021	10 July 2026
	Emmanuel (Manu) Pelayo Deputy Chairperson (from 15 Feb 2024)	Nurse	17 March 2021	30 September 2026
	Iosefa Tiata Paituli Chairperson for finance and audit committee	Lay member	30 October 2018	8 December 2024
	Hariata Vercoe	Lay member	8 December 2021	8 December 2024
	Candy Cookson-Cox (Dr)	Nurse	6 July 2022	6 July 2025
	Pauline Fuimaono Sanders	Nurse	6 July 2022	6 July 2025
	Margareth Broodkoorn	Nurse	6 July 2022	6 July 2025
	Rīpeka Tamanui	Lay member	10 July 2023	10 July 2026
	Jijo John	Nurse	27 June 2024	30 September 2026
	Miriam Manga	Nurse	27 June 2024	30 September 2026

Council meetings

There were six Council meetings held over this reporting period.

Supporting papers and agendas were prepared for each meeting, and formal minutes recorded the proceedings:

- 18 April 2024
- 27 June 2024
- 15 August 2024
- 17 October 2024
- 5 December 2024
- 13 February 2025

Our values | Ō mātou uara

We are respectful | He whakakoha mātou

We act with integrity, upholding the highest ethical standards, seeking out and listening to the views of others. We ensure our processes are fair, impartial and equitable.

We are collaborative | Ka mahi ngātahi mātou

We foster strong relationships with each other and our stakeholders. We work with our regulatory partners in Aotearoa New Zealand, and internationally, to enhance nursing practice and protect public health and safety.

We are accountable | Ka noho haepapa mātou

We promote honesty and transparency in all regulatory activities. We hold ourselves and the nursing profession to account for meeting high standards of professional conduct and competence. We place the safety and well-being of the public at the heart of what we do.

We are inclusive | He tāpiti mātou

We value diverse perspectives and experiences. We make our processes and information accessible, understandable and user-friendly.

1 Insights and priorities | Ngā pūmahara, ngā kaupapa matua

The Council's core responsibility as a regulator is the safety of the public. We set standards to provide the profession with strong foundations to ensure professional and safe practice. The Council's focus is on effective, efficient, right-size regulation for the nursing profession.

In the past year, we have updated regulation in a number of key areas to reflect what is now required professionally of nurses in a changing health landscape. This is core to our strategic priority *'to ensure standards and competencies are enabling, appropriate, relevant, and reflect the future of the nursing profession'*.

This year, aligned with the Government's priorities for increased access to timely, quality health care, we will support the expansion of the nurse practitioner workforce and the number of nurse prescribers by reviewing and strengthening their scopes of practice.

We provide data, including a deep-dive workforce report for workforce planning. We have improved the survey for collecting workforce data to enhance understanding of the workforce profile. This is driven by our strategic priority *'to use insights and intelligence to inform decision-making and innovation'*.

The Council's decisions are evidence-based and informed by robust consultation. The consultation reflects our strategic priority *'to enable diversity, equity and inclusion in nursing practice, education and regulation'*.

What we've achieved

Updated scopes of practice and standards of competence

- The Council has reviewed and updated the registered and enrolled nurse scopes of practice and implemented new standards of competence.
- Nursing has evolved due to the growing complexity of health care. The new standards will underpin and guide the way in which nurses practise for years to come. They strengthen the clinical, relational and cultural competence necessary for nursing practice.
- Our commitment to Te Tiriti o Waitangi has underpinned the changes to provide a significant and powerful platform for ensuring high-quality nursing practice.

New education standards

- We implemented new education standards for students studying to become enrolled and registered nurses.
- The standards are aligned with the new standards of competence for both enrolled and registered nurses.
- The updated education standards will ensure safe and competent graduate nurses prepared for the complexities of health care both now and in the future.

Assessing IQN competence

- The Council successfully implemented a new competence assessment process for IQNs.
- IQNs requiring a competence assessment sit an online theoretical examination, and once passed, undertake a two-day orientation and an objective structured clinical examination (OSCE) in person in Christchurch.
- The Council's priority is public safety. The purpose of the new system is to assess an IQN's competence using an objective, rigorous and standardised approach.

Supporting workforce development

- The Council worked closely with the Ministry of Health, providing workforce data to support critical workforce planning.
- We published a Workforce Report which was a deep dive into the nursing workforce and provided a profile of nurses across the country.
- We reviewed and strengthened the workforce survey of nurses for 2025 to improve understanding of the complexity of the profession's profile.

Informing the public and nurses

- The Council website had 2,429,664 views for the period 1 April 2024 – 31 March 2025. This is an increase of nearly 240,000 views from the previous year (2,191,493). There were 24 news items posted to the website and we published five issues of the Pānui (newsletter).

Where people are viewing the Council website from

1. New Zealand	70.88%	6. India	2.97%
2. Australia	5.79%	7. Philippines	1.88%
3. United Kingdom	4.42%	8. Ireland	0.89%
4. Singapore	3.84%	9. United Arab Emirates	0.84%
5. United States	3.20%	10. Canada	0.58%

Providing services to 11 health regulators	• The Council is focused on being efficient and cost-effective and did not increase the annual practising fee this year. • We provide corporate and back-office services, including office space, pay-roll and IT support to 10 smaller health regulators, and full regulatory services to the Osteopathic Council, producing efficiencies for all. • We actively support developing efficiencies in the wider regulatory space.

What we're working towards

Improving access to primary health care	• We are prioritising two significant projects aligned with Government priorities to increase timely and quality access to health care for New Zealanders. • We will streamline requirements and identify and remove regulatory barriers to support the growth of the nurse practitioner workforce with its advanced skills, while maintaining our focus on public safety. • We will review regulatory barriers to expand the numbers of nurses prescribing.
Updating Code of Conduct	• The Council will review the Code of Conduct which offers guidelines to the profession and the public about the way nurses are expected to practise. • The review will include the use of social media and electronic communications and updating guidelines around professional boundaries.
A sustainable blueprint for nursing education	• The Council has commissioned an independent review of nursing education which is experiencing a period of rapid, ongoing change in New Zealand. • We will assess the current model's relevance and increase the potential for innovation to respond to rapid changes in health needs and healthcare delivery.
A focus on right-size regulation	• We are focused on ensuring standards and competencies are streamlined, future-proofed, effective and efficient. • We are participating in hui and sector-wide discussions about proposed health regulation changes. • The Council supports a regulatory system that is public-safety focused, efficient, effective and proportionate.

2 Te Tiriti o Waitangi | The Treaty of Waitangi

The Nursing Council upholds its responsibilities under Te Tiriti o Waitangi (the Treaty of Waitangi) and is committed to achieving equitable outcomes for Māori while fulfilling our primary role of protecting public safety through competent, culturally and clinically safe nursing practice.

The Council acknowledges and supports Mana Māori (the authority and status of Māori), Mana Motuhake (self-determination), and Mana Tangata (human dignity and collective strength), recognising that cultural safety and clinical safety are interdependent and essential to delivering care that is person-centred, respectful and effective.

Over the past year, this commitment aligns with our strategic priority '*to ensure that our work embodies Te Tiriti o Waitangi, and promotes equitable outcomes for Māori within nursing practice, education and regulation*', and has guided several key projects including:

Appointing leadership roles

The Council recognises the need for strategic input from Māori to draw upon expertise in enhancing culturally safe nursing care in Aotearoa New Zealand. It established Te Toki, a Māori advisory group made up of senior Māori nurses, which advises Council on how to apply and embed te Tiriti principles and ensure Māori perspectives inform strategic decision-making. Te Toki provides high-level advice across the Council, supporting the integration of Māori knowledge, priorities and expertise into regulatory practice.

Māori leadership is also visible through representation on the Board and active involvement in consultation, co-design and sector engagement. This reflects the Council's commitment to enduring partnership and shared leadership with Māori as tangata whenua (the indigenous people of Aotearoa New Zealand).

Standards of competence and education

The Council completed comprehensive reviews of the registered and enrolled nurse scopes of practice, education standards and competence requirements. These were informed by wide engagement, including hui with Māori, to ensure the standards reflect both the realities of contemporary nursing and the needs of Māori and their whānau. This strengthened focus on cultural and clinical skills underpins safe and competent practice.The Council has also initiated a review of nursing education and recognises the importance of Māori to inform and be part of this work.

Professional conduct

A full review of the Code of Conduct is under way to ensure it remains current and fit for purpose. The review includes Māori perspectives and will place stronger emphasis on anti-racism, equity and cultural safety in nursing practice.

Guidelines for cultural safety

The Council has commenced work on updating its national guidelines for cultural safety. This work honours the legacy of Dr Irihapeti Ramsden and aims to further embed Kawa Whakaruruhau (cultural safety for Māori) and Māori health equity into everyday nursing practice across diverse settings.

Regulatory practice

The Council continued to strengthen its application of Tukutuku Rau – a cross-agency regulatory framework grounded in te ao Māori. This framework promotes people-centred, inclusive processes in areas such as professional conduct and fitness to practise, ensuring safe outcomes for nurses and the public.

Organisational capability

Internally, the Council continued to build its capacity to work in culturally responsive ways. Through staff development and the Cultural Capability Framework, expectations for cultural safety and Te Tiriti o Waitangi responsiveness are now embedded across all business areas.

In addition to the Kaitohutohu Matua Māori / Principal Advisor Māori and the Kaiwhakahaere roles, the Council has appointed a Māori nurse to support the Council's health processes. The role will improve our capability and capacity to work with Māori nurses undergoing the health process.

Stakeholder engagement

Engagement with Māori nurses and Māori communities remains a priority.

The Council works closely with the sector to ensure nursing standards reflect real-world practice and the needs of diverse populations. Ongoing, authentic engagement with Māori as tangata whenua is a cornerstone of our commitment to public safety and partnership.

3 Registrant quality | Kairēhita kounga

Qualifications and education programme standards key results

Registered nurses

2,480
nursing students sat the State Final Examination

2,263
passed

Enrolled nurses

365
nursing students sat the State Final Examination

269
passed

1 new programme leading to registration as a registered nurse was accredited.

14 programmes leading to registration as a registered nurse were re-accredited.

3 programmes leading to registration as an enrolled nurse were re-accredited.

18 postgraduate programmes leading to registered nurse prescribing and nurse practitioner were reaccredited.

Under the HPCA Act, the Council is required to prescribe and accredit qualifications and education programmes leading to registration in the enrolled nurse, registered nurse and nurse practitioner scopes of practice.

The Council accredits all programmes leading to nursing registration – over 60 programmes; from undergraduate to post-graduate, including specialty programmes such as Bachelor of Nursing Māori, Bachelor of Nursing Pacific and the post-graduate diploma for registered nurse prescribing, as well as competence assessment programmes for internationally qualified nurses.

We accredit 22 nursing education providers which include universities and vocational education institutions. Of these providers:

- seven universities, 13 Te Pūkenga business divisions (including one offering a marae-based Bachelor of Nursing Māori programme and a Cook Islands-based Bachelor of Nursing Pacific programme), one private provider and one wānanga are accredited to provide nursing education programmes.
- the private provider is commencing its new enrolled nurse programme from July 2025.
- ten Te Pūkenga business divisions offer the Diploma in Enrolled Nursing leading to enrolled nurse registration.
- the remaining providers all provide qualifications leading to registered nurse registration.
- the two-year direct entry master's programme leading to registered nurse qualification is also accredited and offered in Te Pūkenga business units and universities.
- all seven universities and three Te Pūkenga business divisions offer clinically based master's degrees that can lead to registration as a nurse practitioner.

Once nursing education programmes are accredited by the Council, they are re-accredited every five years to ensure they continue to meet the education standards. More frequent monitoring can be implemented at any time, if needed. The accreditation is to ensure the quality of the programme and that graduates are safe and competent to practise.

The education standards were redeveloped in 2023 and implemented during 2024 to ensure they were future-focused and aligned with rapid changes and complexities in nursing practice.

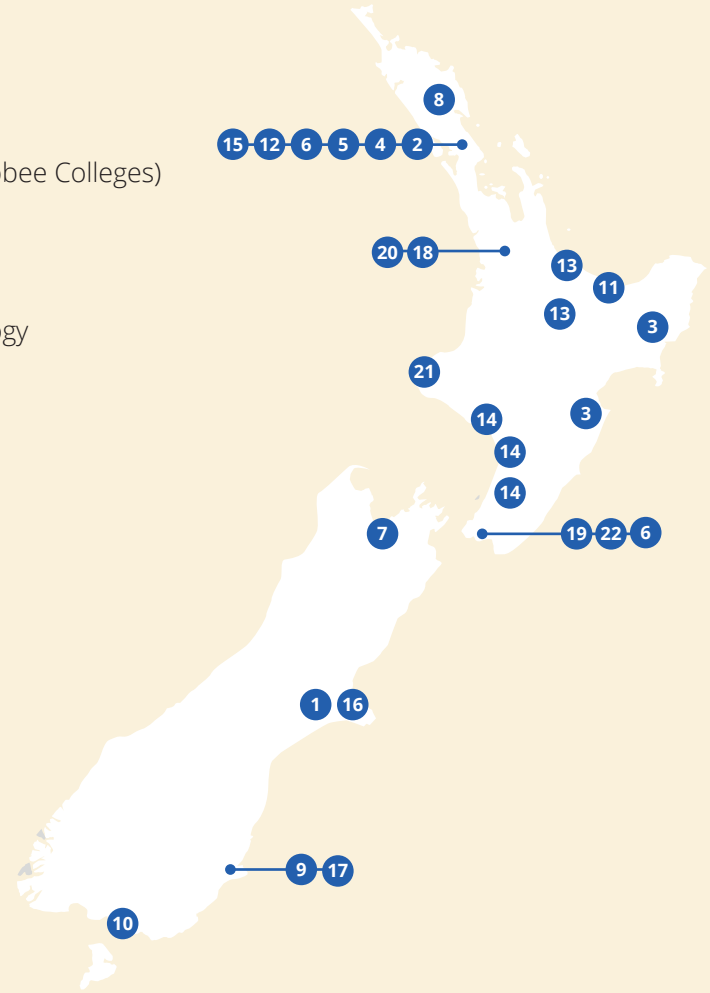
The Council maintains close relationships with providers of nursing education to ensure they are informed about required standards of competence, current Council policies and strategic projects to protect public safety. Other work includes providing advice and information on a wide range of issues related to education to nurse educators, nurse leaders, student nurses, the Government, and members of the public.

All graduates seeking registration are required to pass the Nursing Council's State Final Examination. The Council aims to inform students of their results within 12 working days.

This examination is fully digitised and delivered via all education providers, with psychometric data reported after each examination to ensure a robust, quality control process. The Council has a well-established process of constant review and renewal of examination questions, based on using subject matter expert groups. In 2024, these groups also developed questions for the theoretical examination for international nurses applying for registration, and topics for the competency assessment OSCE scenarios.

Accredited providers of nursing programmes

1 Ara Institute of Canterbury
2 Auckland University of Technology
3 Eastern Institute of Technology
4 Healthcare Academy of New Zealand (Yoobee Colleges)
5 Manukau Institute of Technology
6 Massey University
7 Nelson Marlborough Institute of Technology
8 Northland Polytechnic
9 Otago Polytechnic
10 Southern Institute of Technology
11 Te Whare Wānanga o Awanuiārangi
12 The University of Auckland
13 Toi Ohomai Institute of Technology
14 UCOL Universal College of Learning
15 Unitec Institute of Technology
16 University of Canterbury
17 University of Otago
18 University of Waikato
19 Victoria University of Wellington
20 Waikato Institute of Technology
21 Western Institute of Technology at Taranaki
22 Whitireia New Zealand



Competence assessment programmes

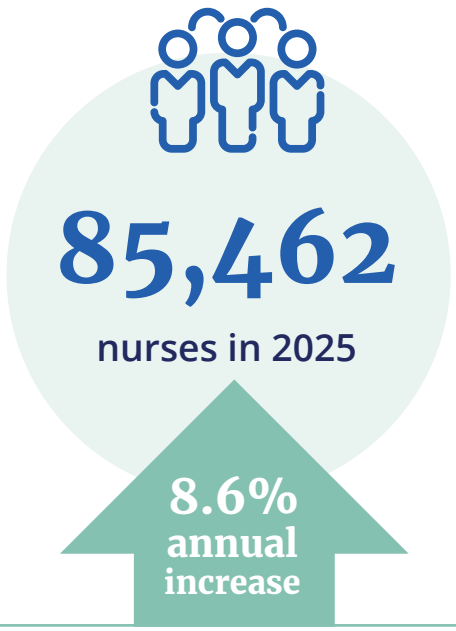
Competence assessment programmes (CAPs) are designed and accredited to ensure New Zealand-qualified nurses (NZQNs) returning to the workforce meet the standards of competence required of either enrolled nurses or registered nurses. In 2024-2025, one new provider was accredited to deliver competence assessments for registered nurses.

As of 31 March 2025, there were nine CAP providers.

IQNs who applied to register before 4 December 2023 and who needed a competence assessment, were also offered CAPs. Those IQNs who applied to register after 4 December 2023, and who required a competence assessment, needed to meet the new gazetted requirements and undergo new tests of competence including a theoretical examination taken online and the OSCE which must be taken in person in Christchurch, at the accredited provider facilities - the Nurse Maude Simulation and Assessment Centre.

4 Managing the New Zealand register of nurses | Te whakahaere i te rēhita nēhi o Aotearoa

Nurses are New Zealand's largest regulated health workforce. A core function of the Council is to register nurses and issue annual practising certificates (APCs). All nurses are required to meet the Council's standards, ensuring that nurses are competent and fit to practise, with the goal of providing safe health care to the public.

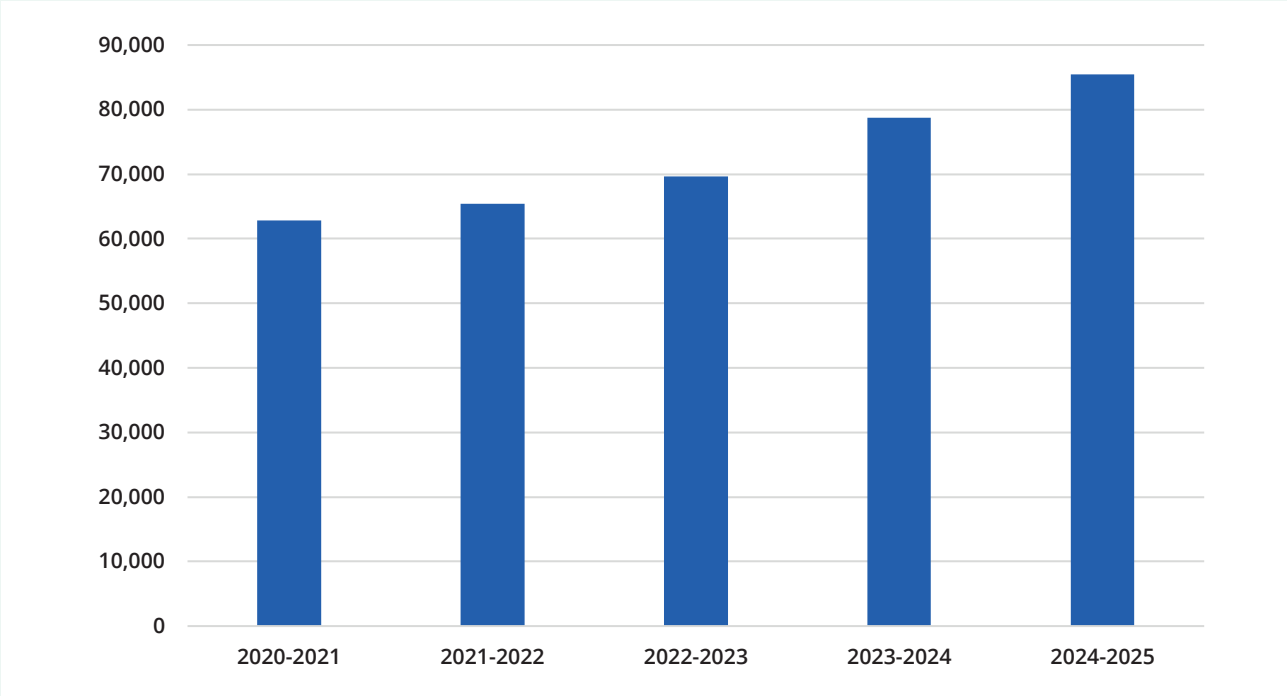


The Council carefully checks and assesses applications from all NZ graduates and internationally qualified nurses (IQNs) who apply to be on the register. Under the HPCA Act, the Council is required to register all nurses who meet the stated requirements, including verified qualifications and standards of competence for their scope of practice. The Council cannot choose to exclude nurses who meet all the requirements.

Every nurse working in New Zealand must be on the Council's register and hold a current APC. Members of the public and nurses can then check the Council's public register for the qualifications and scope of practice of any nurse.

At 31 March 2025, 85,462 nurses held APCs but the Council estimates that approximately 13% are not actively practising in New Zealand for a variety of reasons.

Total number of nurses with an APC 2020-2025



Increases in nurses by scope of practice 2024-25

There are three scopes of practice for nursing – registered nurse, enrolled nurse and nurse practitioner:

- Registered nurses either complete a bachelor (three-year) or direct entry master's (two-year) degree qualification and are the largest group of nurses. Their education enables them to practise in all settings, using substantive scientific, clinical and nursing knowledge.
- Enrolled nurses complete a diploma (18-month) qualification that prepares them to work in all settings. They must have access to, and seek when appropriate, guidance from a registered nurse or other registered health practitioner.
- Nurse practitioners are registered nurses with advanced education and clinical experience. They can practise autonomously, have full prescribing authority, and diagnose and manage health conditions.

82,106

Registered nurses

▲ 9%

annual increase

2,459

Enrolled nurses

▲ 0.7%

annual increase

Nurse practitioners

There has been a more than doubling of nurse practitioners, an advanced nursing workforce, since 2019 with a further increase in their numbers in the 2024-2025 year.

897

Nurse practitioners

▲14%

annual increase

As of 31 March 2025, there were **897** nurse practitioners registered with a current annual practising certificate. This represents a **14%** increase on the **787** nurse practitioners in the previous year.

Aligned with government priorities to expand access to quality and timely health care, the Council is reviewing the nurse practitioner scope of practice with the view to streamline processes, strengthen the scope, and provide a smoother pathway to advanced practice.

Table 1: Applications and registrations for nurse practitioners 2024–2025

Total new domestic applications received	**128**
Applications in process (at 31 March)	**27**
Nurse practitioners who applied and were registered this year	**101**
Nurse practitioners who applied prior to this year and were registered this year	**18**
Nurse practitioners registered through the TTMR Act	**4**
Applications declined	**1**

Those still in process will be at various stages, including submitting documentation or awaiting a final examination of competence.

One nurse joined the register as a nurse practitioner under the TTMR Act. A further three registered nurses were already on the register and achieved nurse practitioner status in Australia. This was recognised under the TTMR Act and added to their New Zealand registration.

The application that was declined had been submitted in a previous year.

Nurse prescribing

All nurse practitioners are authorised prescribers, able to prescribe certain medicines appropriate to their scope of practice. In addition, some registered nurses have completed additional education and work in contexts that allow them some prescribing rights.

1,571

Nurse prescribers

▲14%

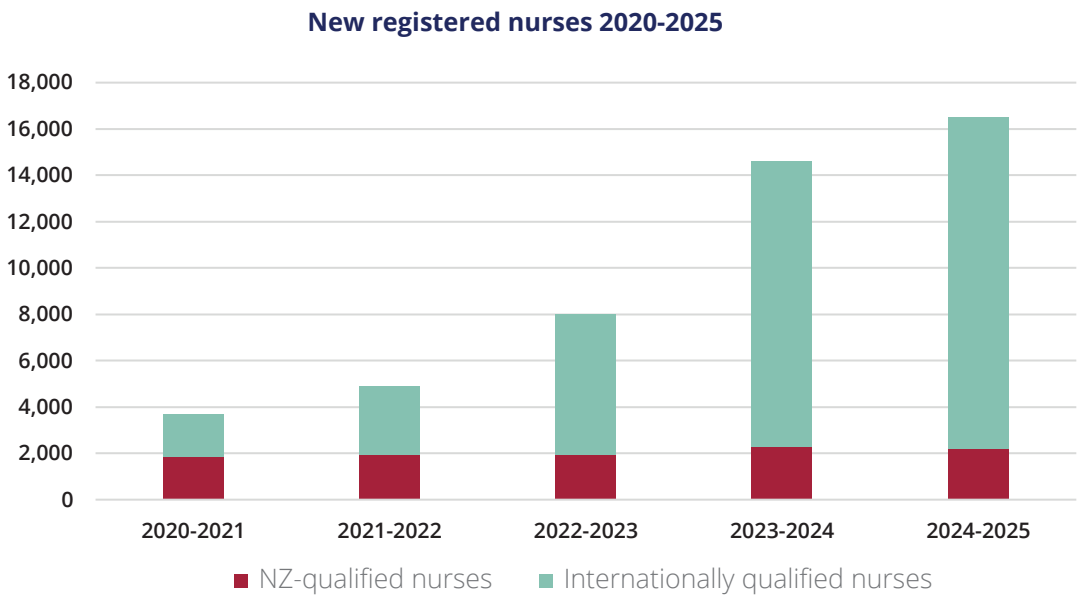
annual increase

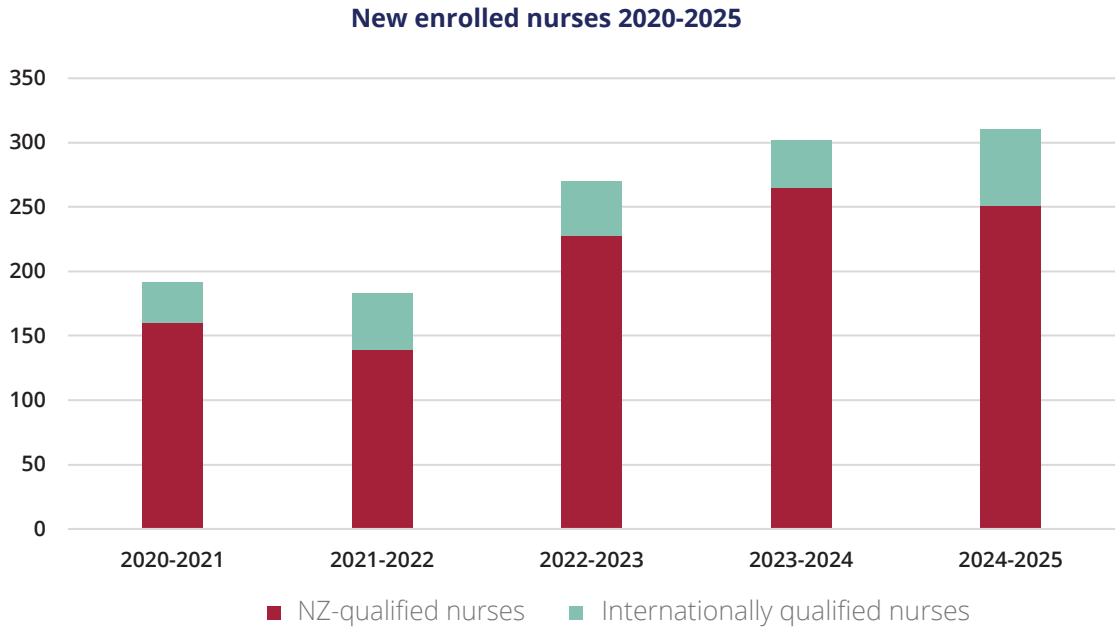
At 31 March 2025, there were **1,571** registered nurses with prescribing rights including:

- **664** registered nurse prescribers in primary health and specialty teams
- **613** community nurse prescribers
- **43** diabetes nurse prescribers
- **234** registered nurses who can prescribe the emergency contraceptive pill (ECP)
- **17** registered nurses who can prescribe Hepatitis C medication.

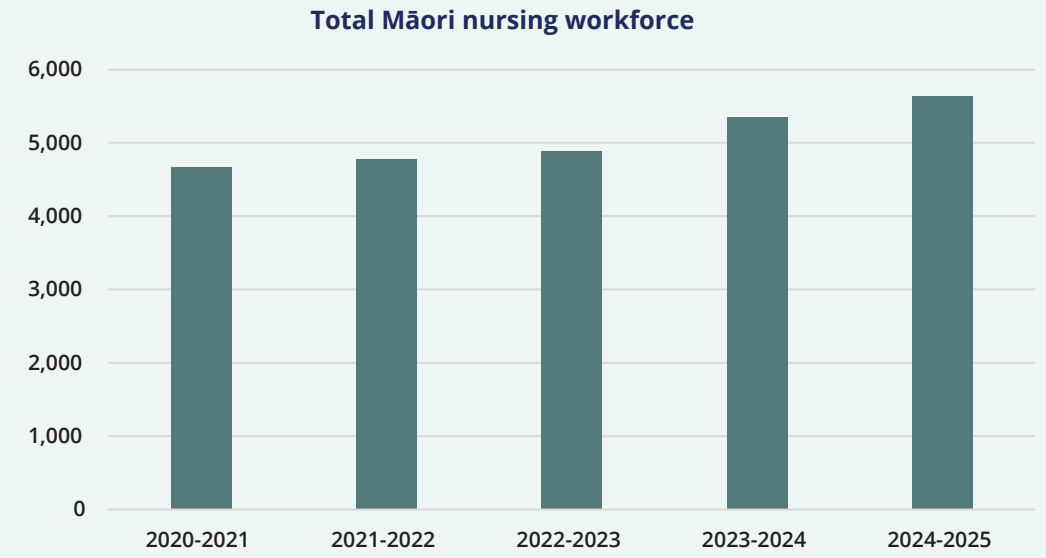
The Council is reviewing nurse prescribing with the view to developing a separate scope of practice by 2026.

Five-year nursing workforce trends





Māori and Pacific nurses



Māori nurses

5,251 registered nurses

299 enrolled nurses

88 nurse practitioners

Pacific nurses

3,291 registered nurses

251 enrolled nurses

16 nurse practitioners

Māori = 7% of nurses all nurses

Pacific = 4% of all nurses

Additions to the register and timelines

The Council works to provide efficient registration of nurses while carefully assessing that applicants meet requirements to practise competently and safely in New Zealand.

New Zealand-educated nurses

14-day median

to register NZ graduate nurses

- New Zealand-educated nurses must successfully pass the Council's State Final Examination prior to gaining registration.
- The Council aims to complete registration for these nurses within 12 working days with the median for this last year at 14 days. Registration for some candidates can be delayed if they have not provided the required documentation, including a criminal record check.

TTMR Act applications

9-day median

to add nurses applying via TTMR Act to NZ register

- Under the TTMR Act, there are provisions for reciprocal registration of nurses between New Zealand and Australia.
- There were 311 nurses registered via the TTMR Act in 2024-2025. The Council aims to complete registration for these nurses within 10 working days.
- The median time for registering nurses who applied through the TTMR Act was nine working days with the shortest time at two days.

Internationally qualified nurses

IQNs

make up

46.6%

of nurses with APCs

The numbers of IQNs applying to be registered in New Zealand surged in the previous two years, with unprecedented volumes.

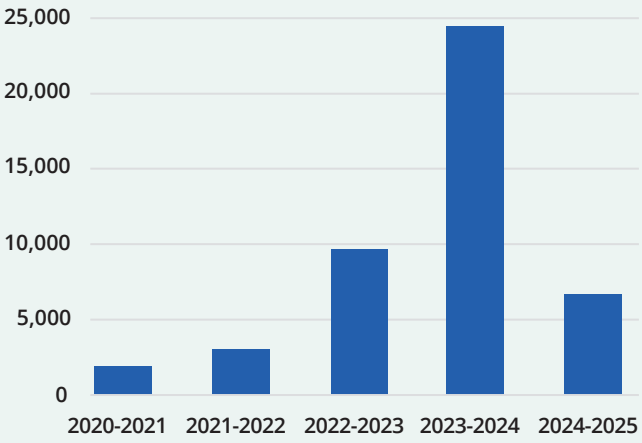
IQN applications 2020-2025

In an average year, the Council would receive approximately:

- 2,300 IQN applications.

This increased to:

- 9,675 applications (2022-2023), then surged to
- 24,443 applications (2023-2024), and reduced to
- 6,680 applications (2024-2025).



A combination of factors likely influenced this significant increase, including pent-up demand following the pandemic, a global migration trend post-COVID, active international recruitment and changes to immigration settings.

The Council added more resources to its registration team from mid-2022 to address the surge in IQN applications. It developed sophisticated reporting during this time to determine anticipated delays and proactively communicated to applicants via the website and the applicant portal.

Applications from IQNs have decreased since March 2024 but we have continued to register significant numbers as we work through the backlog of applications.

IQNs represented 46.6% of all nurses with annual practising certificates, a significant increase in the proportion of the workforce compared to 32% in 2022 and 29% in 2020.

New competence assessment process

In July 2024, the Council implemented a new competence assessment process for IQNs. The purpose of this new process was to achieve an objective outcomes-based assessment of an IQN's competence with the focus and priority being public safety. This new competence assessment process also included the development of transparent, expedited pathways to registration.

This means that IQNs who are assessed as requiring a competence assessment need to successfully complete a theoretical examination and cultural safety requirements, available globally online. Once these are passed, they are then required to undertake, in person, a two-day orientation and preparation course and a clinical examination, OSCE, in Christchurch. This is completed at accredited provider, Nurse Maude's Simulation and Assessment Centre, prior to registration.

The new competence assessment process takes significantly less time, and costs substantially less for nurses compared to the previous six to 10-week CAPs.

The 2024-2025 year was a transitional phase where the previous CAP process continued to run while the new system was implemented.

Registering IQNs in 2024-2025

In 2024-2025, the Council registered **14,364** IQNs*:

- **8,641** gained direct registration (60.2%) via an expedited pathway
- **4,908** completed a CAP (34.2%)
- **504** completed a theoretical examination and OSCE (3.5%)
- **311** registered through the TTMR Act (2.2%).

*Some nurses registered in 2024-2025 had applied prior to that period.

Of the 6,680 IQNs who applied during the 2024-2025 year, 2,017 applicants gained registration while eight applications were declined. The remainder were at various stages of the process as at 31 March 2025, including completing a CAP or needing to provide complete documentation.

IQN timeframes

The length of time taken to register an IQN varies according to their pathway and whether they can be registered via an expedited process or need an assessment of competence:

1. Direct registration

For IQNs on a direct registration path (not requiring a competence assessment), the median time from the date of application to the Council to being registered was 160 days.

2. CAP pathway

IQNs required to complete a CAP had a median time from the date of application to the Council to being registered of 264 working days.

3. OSCE exam pathway

For those IQNs undertaking the new theoretical and clinical examinations, the median time from date of application to Council to being registered was 208 working days.

With a new system in place, the Council is setting targets for 2026 for the different IQN pathways.

Table 2: IQNs registered by country of qualification, 2020 – 2025

Country	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Australia	138	155	150	118	141
Canada	15	23	33	18	36
India	784	1,235	3,641	8,814	9,792
Ireland	11	17	19	24	30
Philippines	630	1,084	1,450	2,079	2,395
Singapore	11	43	187	199	182
South Africa	24	32	31	45	31
United Kingdom	112	186	178	225	342
United States	56	77	80	107	313
Other	70	161	310	717	1,102
Totals	**1,851**	**3,013**	**6,079**	**12,346**	**14,364**

Continuing competence

All nurses make declarations in their APC application to indicate they meet the Council's requirements for competence and fitness to practise. These include:

- practice hours (a minimum of 450 hours or 60 days within the past three years)
- professional development hours (a minimum of 60 hours within the past three years)
- meeting the Council's standards of competence for the nurse's relevant scope of practice.

Two further mechanisms provide assurance of nurse competence:

- professional development and recognition programmes (PDRPs)
- recertification audits.

Each nurse is responsible for their own ongoing competence and continued professional development while employers, the profession and the Council have roles in setting standards for competence and supporting nurses to meet those standards.

Professional development and recognition programmes

Some employers develop PDRPs to support the ongoing competence and professional development of each nurse. The PDRPs take place in a range of workplaces from hospitals and community settings to aged care and the New Zealand Defence Force.

The Council approves PDRPs to ensure they meet standards and views participation in these as meeting the requirements for continuing competence. Participating nurses are therefore exempt from a recertification audit.

At the end of March 2025, 14,204 nurses with a current APC (16.6%) were reported to have taken part in PDRPs. This is an increase from the 15.4% who participated in the 2023–2024 year.

In the 2024–2025 year, four PDRPs were reviewed and re-approved by the Council. The total number of Council-approved programmes is 27.

Recertification audits

Recertification audits are an important part of the continuing competence framework. Approximately 5% of nurses with an APC are randomly selected each year and required to demonstrate that they meet the Council's requirements for continuing competence. Nurse practitioners and nurse prescribers are exempt from this audit as they have their own audit processes.

In the 2024-2025 year, the audit process included verification of hours in practice, self and peer/ senior nurse assessments of competence, and evidence of professional development.

During the 2024-2025 year, the Council selected 3,221 nurses for audit, an increase when compared to the 2023-2024 year in which 1,726 nurses were selected for audit. There were pauses in auditing requirements in previous years due to IT system upgrades and the impacts of Cyclone Gabrielle.

At 31 March 2025, of the nurses selected for audit:

- 34.2% had met requirements
- 24.7% were exempted because the selected nurses chose to complete a PDRP portfolio
- 2.1% were exempted while undertaking another Council process (i.e. a health process or applying to register as a nurse practitioner)
- 3.7% had circumstances that prevented them from meeting audit requirements within the timeframe required and had an audit condition placed in their scope of practice
- 1% were given an extension to complete the audit
- 5.2% were awaiting the outcome of their assessment or were supplying further information
- 19.9% were yet to supply their evidence to the Council
- 9.2% chose not to renew their APC for reasons such as retirement or parental leave.

The Registrant Quality Committee

The Registrant Quality Committee has delegated authority for individual registration decisions and met 22 times from 1 April 2024 to 31 March 2025. It considered registration applications from New Zealand graduates and internationally qualified nurses.

The committee members were Dr Kaye Milligan – Postgraduate Programme Leader, Ara Institute of Canterbury; Catherine Keating – adult education consultant; Maria Escarlan, nurse practitioner, Taranaki; and Iosefa Tiata Paituli – Minister at Mount Roskill's Congregational Christian Church of Samoa.

5 Fitness to practise | Kaha ki te mahi

Management of concerns about competence, health and conduct

The Council's role is to protect the public by putting in place effective processes to ensure nurses are competent and fit to practise. The Council's systems for managing complaints about nurses and associated disciplinary sanctions, are part of a multi-faceted approach to maintaining professional standards.

Nurses are responsible for assuring the Council they are fit to practise. They must do this annually when applying or re-applying for a practising certificate. This means declaring they have maintained the required standards of competence and completed sufficient professional development and practice hours. They are also required to declare if they have a mental or physical condition that may impact on their ability to practise safely, and whether they are/were the subject of criminal proceedings.

Notifications and complaints: 0.5% of nurses

- The number of notifications and complaints about nurses received by the Council continues to be very low, representing approximately 0.5% of nurses with APCs.

90% assessed within 10 days

- The Council triages notifications and complaints with the majority assessed within five working days of receipt, while 90% of all notifications were assessed within 10 working days. The Council considers notifications and complaints twice a week to ensure they are assessed promptly.

Patient safety first priority

- All complaints about conduct and notifications about health or competence are assessed for risk to patient safety. Decisions are then made about whether interim orders are required. Interim orders mean either suspending the nurse's practising certificate or including conditions in their scope of practice.
- If the practice of the nurse may pose a risk of harm to the public, then any inquiry or investigation is prioritised, and the Council has a risk assessment framework, with timeframes, that is used for each notification and complaint.

Risk rating on initial assessment

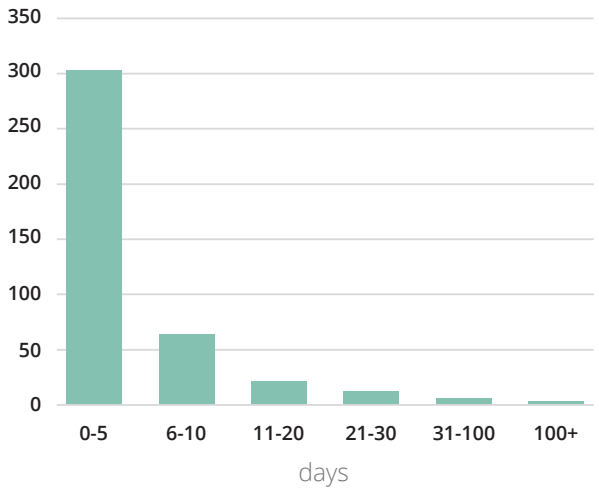
High	1. Consider suspension or conditions. 2. Consider alerting employer and Council regarding risk. 3. Assessment by team urgent within two to four working days and report action to Registrar.
Medium	Assessment by team within one working week.
Low	Initial assessment by team within two working weeks.

Timeframe from receipt of notification/complaint to decision on action

Of the 409 notifications and complaints received this year:

- 303 were assessed within five days
- 64 were assessed within 6-10 days
- 21 were assessed within 11-21 days
- 12 were assessed within 21-30 days
- Six were assessed within 31-100 days
- Three took longer than 100 days.

Total: 409 notifications/complaints



Of the notifications and complaints received this year, 84 came from a health consumer, their advocate or a member of the public, 134 from an employer and 101 from nurses themselves (self-notification). The remainder came from sources including government agencies, colleagues and the Health and Disability Commissioner. A total 32% of notifications and complaints led to no further action, were withdrawn or were placed on hold, while 51.6% were referred for further consideration or investigation. Further information was requested from the nurse for 16.1% of notifications and complaints.

Where further information is required to identify the nurse or clarify the issues the notifier is concerned about, there may be a delay in determining what action, if any, is required.

Table 3: Outcomes of assessment of notifications and complaints 2024–2025

No further action	123
Refer to PCC – conduct	20
Refer to PCC – initial investigation	16
Refer to HDC	58
Refer to health process	76
Refer to PCC – court conviction	0
Refer to competence	41
On hold	9
Further information requested from nurse/notifier	66
Total	**409**

Competence reviews

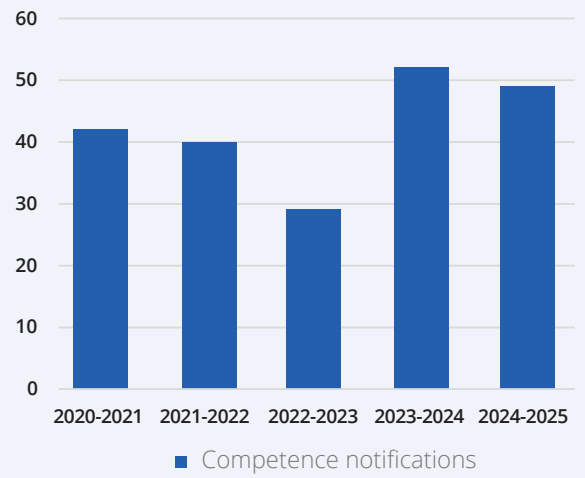
The Council must inquire into all notifications it receives about nurses' competence and determine what action, if any, will be required to ensure the nurse's practice is at the standard required to protect the safety of the public.

Employers generally address any competence concerns as part of the employment relationship with performance improvement plans and similar processes. However, where the concerns about a nurse's competence are more serious or if a nurse has been unable to sustain any improvement in practice following additional education and support, a notification to the Council may be required. Where a nurse has resigned or been dismissed for reasons related to competence, a notification to Council is required.

Following a notification, the Council conducts an initial inquiry to ascertain the nurse's competence. Information is required, assessed, and then a decision is made about whether a competence review is required.

The Council considered 49 notifications about the competence of nurses over the past year. The notifications included three referrals from the Health and Disability Commissioner, five referrals from the health process, and one case that was also referred to a professional conduct committee.

Number of nurses notified for competence, 2020-2025



Competence inquiries

Thirty-nine inquiries were completed (some from the previous year). Fourteen nurses required competence reviews and 18 notifications required no further action. Four nurses were referred for a review of their health. Not all of the 49 new notifications were assessed in this reporting year.

Table 4: Orders made by the Council following competence reviews 2024–2025

Interim suspension/conditions/undertaking (this includes nurses with interim orders following reviews or pending reviews)	3
Competence programme	2
Conditions added in scope of practice	0
Competence programme and conditions added in scope	4
No further action after review	2
Unsatisfactory results of competence or recertification programme (suspended)	0
Total	**11**

At the end of March 2025, nine nurses were still under a range of orders and were having their performance monitored. One nurse decided not to practise following a review, and one nurse met their orders.

Health reviews

Key results: 2024-2025

- **97** notifications were received about nurses' health:
- **1** nurse had their practising certificate suspended pending a health review
- Action was deferred for **24** nurses who had ceased to practise
- **9** required no further action
- **64** were required to have a medical examination.

Nurses, and other health practitioners, must notify the Council if they believe they are unable to perform the functions required to practise because of a mental or physical condition, including alcohol or substance use disorders.

The majority of nurses with health conditions manage the conditions themselves, with the support of their healthcare providers and/or employers if necessary. However, the Council must be notified if a health condition affects a nurse's ability to practise safely, the nurse fails to comply with treatment or the nurse resigns or is dismissed for reasons related to their health. The Council may order that the nurse's APC is suspended or include conditions in their scope of practice pending a health assessment.

The Council received 97 notifications for nurses with health conditions in 2024–2025. This is a slight increase from the 93 received in the previous year. Of these notifications:

- **38** were made by employers
- **26** were self-notifications by the nurse concerned
- **4** were made by members of the public
- **16** were made by a health professional or a nurses' colleague(s), and
- **13** came from other sources.

Health committees met in Wellington, Christchurch and Auckland in the 2024-2025 year, and considered 60 nurses who had undergone health assessments. They also considered other nurses who had requested revocations of their suspensions or conditions, or changes to conditions that had been included in their scope of practice.

Number of nurses notified for health concerns 2020-2025

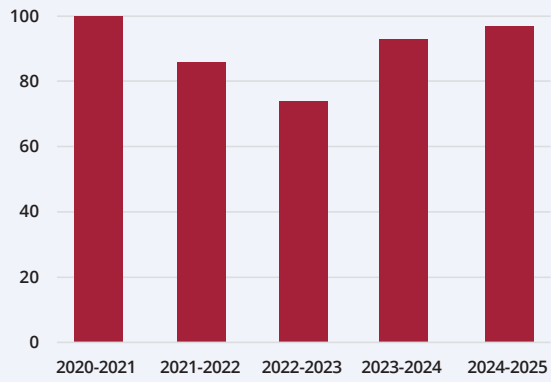


Table 5: Outcomes of new health notifications received by the Council 2024-2025

Suspended	1
Interim conditions	0
Medical exam ordered	64
No further action	9
Deferred action (action practising)	24
Total	**98***

*This number may differ from the number of nurses notified as nurses with interim conditions are also required to have medical examinations.

Table 6: Outcomes of health committee meetings 2024-2025

No further action	12
Conditions/undertakings included	42
Suspension of registration	2
Suspension revoked	0
Conditions varied	0
Decision deferred	3
Conditions/undertakings revoked	3
Total	**62***

*This number includes some notifications from the previous year, nurses who had more than one outcome, and reviews of suspensions or conditions included in nurses' scopes of practice.

Complaints and discipline

Key results: 2024-2025

Twenty-nine complaints about the conduct of nurses were investigated by PCCs:

- **5** required no further action
- **7** had charges laid with the HPDT
- **12*** received letters of Counsel
- **1** was referred for review of their competence
- **1** had conditions included in their scope of practice
- **4*** were referred for a review of their health.

*One nurse received both a letter of counsel and was referred for a review of their health.

Five nurses had court convictions considered by PCCs:

- **4** required no further action
- **1** received a letter of Counsel
- No charges were laid with the HPDT.

Twenty-seven nurses had their court convictions considered under the health process:

- **15** required no further action
- **1** was referred for a review of their health
- **11** are providing further health information.

Professional conduct committees

The Council appoints professional conduct committees (PCCs) to investigate complaints about nurses' conduct. PCCs also consider nurses who have received court convictions.

Each PCC appoints an investigator to investigate the complaint on its behalf, and nurses are given an opportunity to respond before any decision is made on what action, if any, will be taken on a complaint. During the year, 29 PCC hearings were held to investigate complaints about conduct; this represents 0.03% of nurses with APCs.

Complaints involving significant patient safety issues are investigated urgently but other investigations may take some time depending on the complexity of the issue. The Council aims to complete investigations in a timely manner.

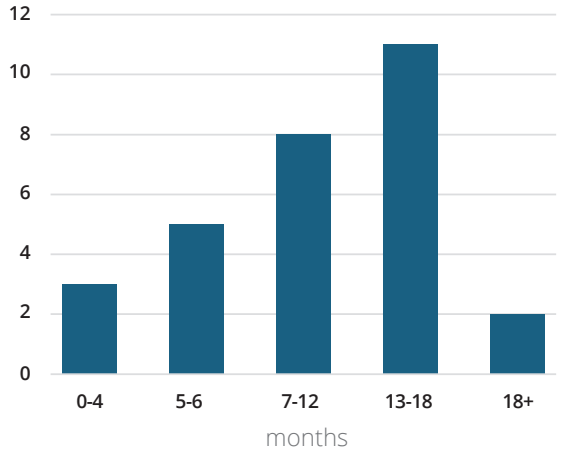
Timeframes for PCC investigations

Conduct issues that are referred to PCCs are categorised by the Registrar as low, medium or serious (high) risk.

High	The investigation will take priority, will begin immediately and should be completed (including the PCC hearing) within four months of the referral, depending on the complexity of the issue.
Medium	The investigation should be commenced within three months of the date of the referral and completed within seven months.
Low	The investigation should be commenced within five months of the date of referral and completed within 12 months.

Of the 29 complaints investigated by PCCs:

- three PCC hearings were held within four months
- a further five PCC hearings were conducted within six months
- another eight PCC hearings were held within 12 months
- a further 11 PCC hearings took place within 18 months
- two took longer than 18 months.



These timeframes include the meeting with a PCC and that date is often adjourned at the request of the nurse. The investigation may take longer where the issues are complex, evidence needs to be produced by order or witnesses are unavailable.

The investigation itself is generally completed 8-12 weeks before the proposed PCC hearing date to provide the nurse with a reasonable opportunity to respond to the information obtained during the investigation.

An investigation that took 27 months was due to the large number of witnesses, some of whom were difficult to locate. A 32-month investigation was ready for a PCC meeting within 20 months but the meeting with the PCC had to be adjourned on three occasions.

PCCs make determinations and recommendations after meeting with the nurse and complainant. A determination is the final decision on the complaint.

Number of nurses investigated by PCCs, 2020-2025

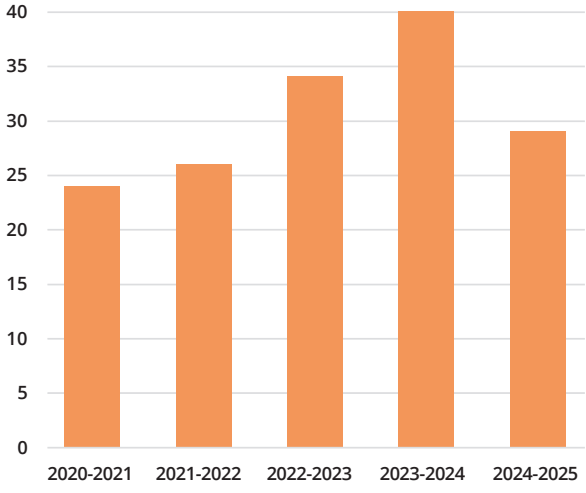


Table 7: Summary of outcomes of PCC investigations (excluding court convictions)

Charges laid with HPDT	7
No further action	5
Letter of Counsel	12*
Referred for a review of their health	4*
Referred for a review of their competence	1
Conditions included in scope of practice	1

*One nurse received both a letter of Counsel and a referral to health.

Table 8: Nature of the completed PCC cases

The 29 cases investigated by PCCs covered a number of different issues:

Theft from patient	1
Fraudulent behaviour	5
Standard of practice	7
Behaviour with colleagues	2
Privacy breach	2
Sexual behaviour towards colleagues	2
Sexual/intimate relationship with patient	1
Social media postings	4
Inappropriate viewing of internet sites	1
Physical abuse of patient	3
Practising outside scope of practice	1
Total	**29**

Court convictions

Court registrars must send a notice of conviction to the Council where a nurse has been convicted of an offence that is punishable by imprisonment for a term of three months or longer, or for other offences listed in the HPCA Act. This three-month threshold refers to the penalty that may be imposed for the conviction; not the actual penalty the nurse receives. Under section 67A of the HPCA Act the Council may:

- refer such a notice of conviction to a professional conduct committee or
- order the nurse to:
  - undergo medical examination and treatment
  - attend psychological or psychiatric examination, counselling or therapy, or
  - attend a course of treatment or therapy for alcohol or drug abuse.

However, the Council can only order the nurse to undergo or attend a process if the nurse consents to the examination, treatment, counselling or therapy concerned, and to the provision of a report on the outcome.

The Council has appointed a special PCC to consider convictions. This PCC meets three-monthly to ensure convictions are considered in a timely manner, and nurses are invited to provide the committee with a response to their conviction. The majority of court convictions considered by this PCC are notified by nurses themselves as part of APC applications. In the past year, almost all convictions were for drink-driving offences and 27 convictions were considered under the health process. Five were referred to a PCC.

Number of court convictions 2020-2025

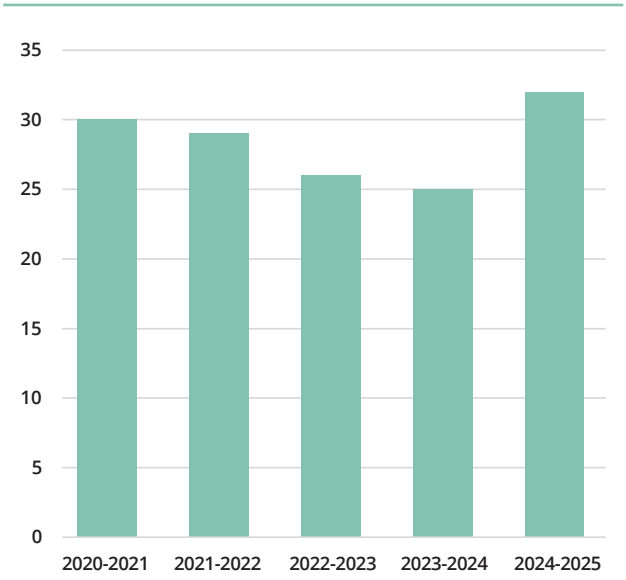


Table 9: Court convictions 2024-2025

Drink driving	27
Traffic violation	4
Other	1
Total	**32**

The determinations and recommendations the PCC may make following court conviction hearings are the same as for complaints about conduct (other than referring the matter to the police). However, in deciding whether to lay a charge, the PCC considers whether the conviction is sufficiently serious to reflect adversely on a nurse's fitness to practise.

Table 10: Outcomes of PCC investigations into court convictions 2024–2025

Charge laid with HPDT	0
No further action	4
Letter of Counsel	1
Referred for health monitoring	0
No further action as no longer practising	0
Total	**5**

Health Practitioners Disciplinary Tribunal

In the 2024–2025 year, PCCs prosecuted seven charges against nurses, and the Director of Proceedings brought charges against one nurse. These eight cases represent 0.009% of all nurses with APCs.

Five nurses were found guilty of professional misconduct:

- One had their registration cancelled
- Three were suspended, censured and had conditions included in their scope of practice
- One was censured, fined and had conditions included in their scope of practice
- One nurse was found not guilty of professional misconduct.

As at 31 March 2025, the Council was waiting for Tribunal decisions on two cases.

The Council is required to publish summaries or a link to Tribunal decisions and does this regularly through its sector Pānui. Publishing summaries supports the maintenance of professional standards by educating nurses about conduct that is unacceptable and the consequences of such conduct.

Table 11: HPDT decisions on prosecutions 2020–2025

2020-2021	6
2021-2022	9
2022-2023	12
2023-2024	10
2024-2025	8

Charges brought by PCCs heard 2024–2025

1. **NUR23/594P** A nurse who made four statements communicating information or misinformation to discourage vaccination or undermine the Government's response to the pandemic during two public addresses identifying herself as a nurse at the time of the COVID-19 pandemic was found guilty of professional misconduct. The Tribunal ordered that the nurse be suspended for three months from the date of the decision. She was required to complete a course of education with a focus on power imbalance and influence, and maintenance of professional boundaries between her personal life and public statements. The course was to be completed within six months of her return to practice and needed to be approved by the Council.
2. **NUR23/599P** A nurse who was convicted of accessing a computer for a dishonest purpose and dishonest use of a document, was found guilty of having convictions that reflected adversely on her fitness to practise. She had befriended a volunteer who worked at her mother's rest home, using his money for unauthorised bill payment, transferring funds to her own account and withdrawing funds for herself. The amount was over $59,000. The Tribunal recognised that the nurse had been punished for this offending by the District Court but ordered that she be suspended for six months, had to disclose the decision to an employer, have 12 months professional supervision and complete a Council-approved education on ethics. She was also censured.
3. **NUR24/608P** A nurse who posted or shared offensive material on her Facebook page intending to undermine the COVID-19 vaccination rollout or the management of the pandemic, made offensive comments about transgender people on her Facebook page, in protests and public forums, made threatening comments to named people who had complained about her on her Facebook page, and confronted a couple in a public place and made threatening remarks to them, was found guilty of professional misconduct. She had her registration cancelled and was censured.
4. **NUR24/607P** A nurse who received court convictions for withdrawing money from a patient's credit card totalling $1,700 was found guilty of having convictions that reflected adversely on her fitness to practise. She had her registration suspended for three months and was required to complete an approved course of study on ethics within six months of returning to practice. She was also required to undertake professional supervision for 12 months, disclose the decision to an employer for 12 months after returning to practice, and was censured.
5. **NUR24/609P** A nurse who was charged with contacting a patient on his personal phone after a procedure was found not guilty of professional misconduct and the charge was dismissed.
6. **NUR24/614P** A nurse who inappropriately accessed or viewed the electronic records of two patients not under her care and shared that information with others, had her registration suspended for three months, was censured, was required to complete privacy education and a Council-approved course of study relating to ethics, engage with a professional supervisor for 12 months following her return to practice, and disclose the decision to an employer for a period of 12 months.
7. **NUR24/620P** Heard 11.2.25
   Decision not received.

Charge brought by the Director of Proceedings 2024-2025

1. **Nur24/606D** A nurse instructed a caregiver to administer or administered Clonazepam, prescribed for sleep, on two occasions to a resident for anxiety during the day when the resident was adamant that she did not want to take Clonazepam as it might impair her ability to operate her electric wheelchair safely. She also failed to document this administration and instructed other caregivers to continue its use even after the resident objected. She was found guilty of professional misconduct and was censured, fined and required to disclose a copy of the decision for two years.

6 Who we are | Ko wai mātou 2025

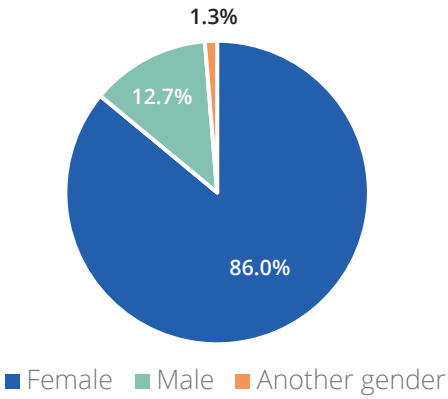
The Council had 77 employees at the end of March 2025. This is a reduction from last year, reflecting the need to scale back resource following a rapid expansion in 2023 to manage increased applications from IQNs.

Gender identity and age

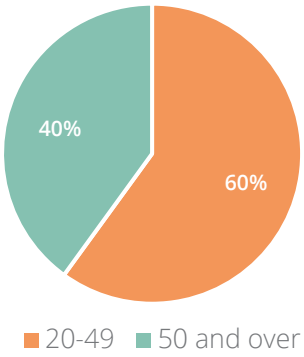
Most employees are female (86%). Male employees represent 12.7% of all staff, and 1.3% of staff identify with another gender.

Sixty percent of the Council's employees are aged from 20 to 49 years and 40% are aged 50 years and over.

Gender identity of employees



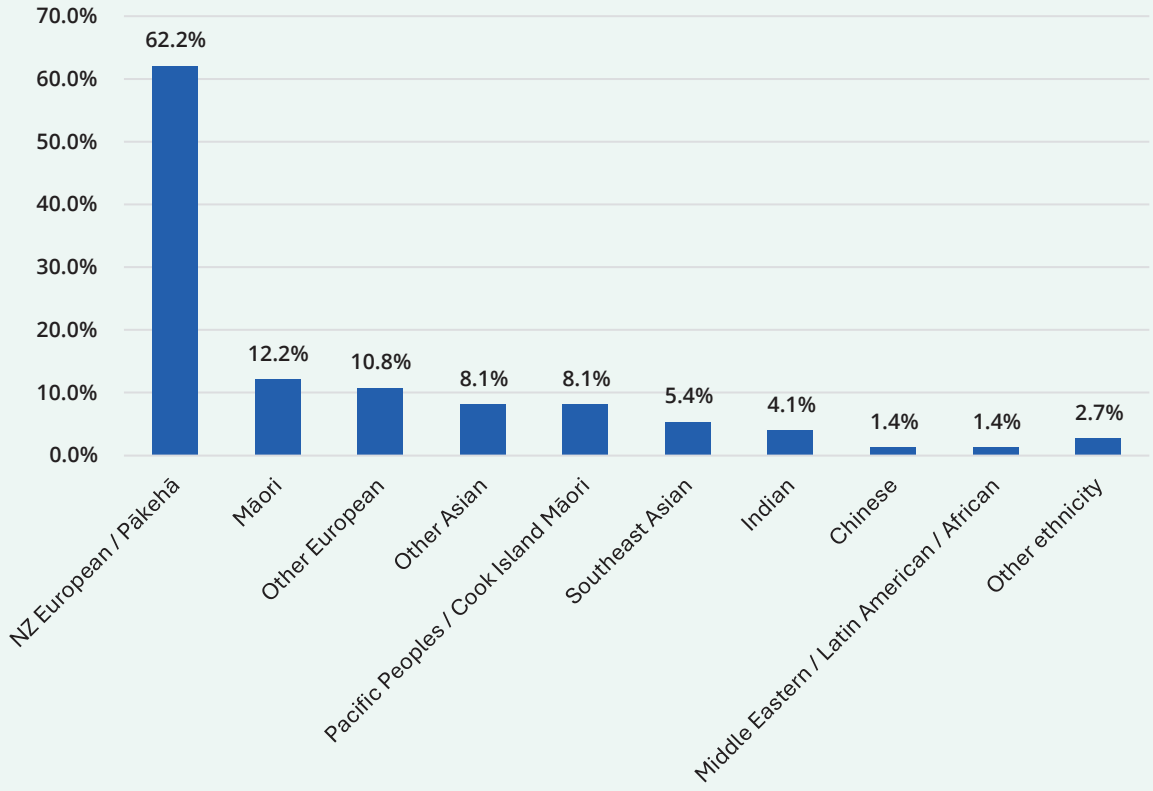
Age of employees



Ethnic identity

In 2023, the Council began collecting ethnicity data from all employees. Employees can identify with multiple ethnicities. Seventy-three percent of employees identify as New Zealand European and/or with another European ethnic group. Just over 12% of employees identify as Māori and 8% with a Pacific ethnicity. Employees identifying with an Asian ethnicity comprise 19% of all staff.

Ethnic identity of Council employees[1]



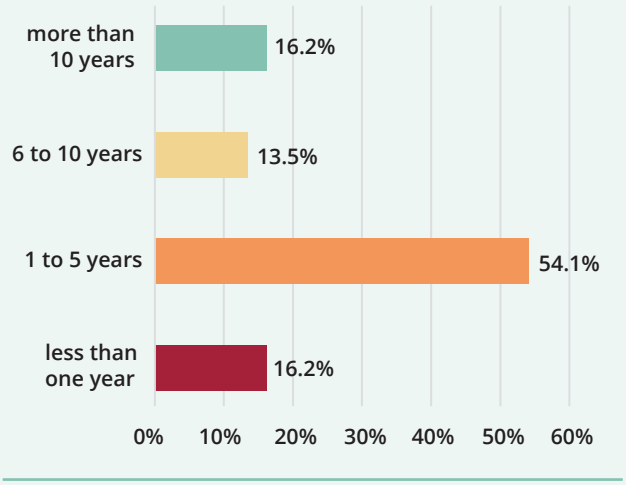
Time working at the Council

Around 70% of employees have worked at the Council for five years or less. Over half of employees have worked at the Council between one and five years.

Nursing background

Fifteen Council employees (20.3%) stated they are registered as nurses. Eighty percent of these nurses currently hold an APC.

Tenure of Council employees



1 Multiple ethnicities could be provided.

Kākāriki – reducing the Council's environmental footprint

The Council is committed to achieving sustainability outcomes through an initiative called Kākāriki.

With an increased number of staff, the Council has still managed to reduce and be sustainable in its use of electricity and paper.

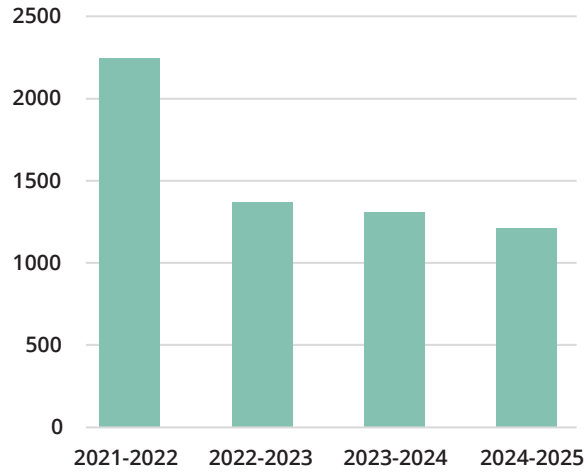
As part of our Kākāriki initiative, we partnered with Kaicycle to have food waste in the office collected, with 650 litres of food scraps composted over the 2024-2025 year.

We are continuing with a technology recycling programme to reuse or efficiently scrap redundant equipment. This now also includes a battery recycling facility.

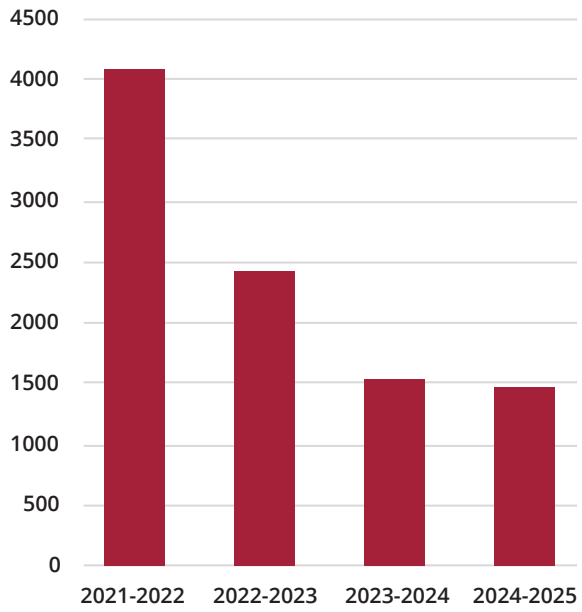
While we try to minimise travel, it often cannot be avoided. Recognising travel contributes to the overall levels of greenhouse gas emissions, the Council participates in an offset scheme.

Over the 2024-2025 year, we have offset 198 tonnes of CO2 emissions through this scheme.

Kilowatts of power used per person



Pages printed per person



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bakertilly
STAPLES RODWAY

Independent Auditor's report | Te pūrongo o te Kaiarotake

To the readers of the Nursing Council of New Zealand's financial statements for the year ended 31 March 2025

The Auditor-General is the auditor of the Nursing Council of New Zealand ('the Council'). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited to carry out the audit of the financial statements of the Council, on his behalf.

Opinion

We have audited the financial statements of the Council that comprise the statement of financial position as at 31 March 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and cash flow statement for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Council:

- present fairly, in all material respects:
  - its financial position as at 31 March 2025; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 22 August 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements

The Council is responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as the Council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council members are responsible for assessing the Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Council members intend to wind-up the Council or to cease operations, or have no realistic alternative but to do so.

The Council's responsibilities arise from section 134 of the Health Practitioners Competence Assurance Act 2003.

Responsibilities of the auditor for the audit of the financial statements

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

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

We did not evaluate the security and controls over the electronic publication of the financial statements.

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue

as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

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

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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

Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

Financial statements | Ngā tauākī pūtea

Statement of comprehensive revenue and expense
For the year ended 31 March 2025

	Note	2025 $	2024 $
Revenue from non-exchange transactions			
Registration income - annual practising certificate		7,282,933	6,621,717
Disciplinary levies		2,477,704	2,252,424
Disciplinary orders and recoveries		179,226	115,861
		9,939,862	**8,990,001**
Revenue from exchange transactions			
Registrant quality		7,416,646	6,970,374
Education standards		720,300	475,325
Interest received		828,983	625,220
Administration income		115,957	130,177
Sundry income		4,648	511
Partnership regulatory authority income		835,657	796,701
		9,922,191	**8,998,307**
Total revenue		**19,862,053**	**17,988,308**
Expenses			
Administration expenses	6	6,535,614	6,485,648
Education standards expenses	8	1,525,554	1,032,514
Registrant quality expenses	9	2,848,090	2,879,180
Disciplinary expenses	10	1,828,102	1,715,203
Fitness to practise expenses	11	1,453,797	1,252,500
Council expenses	17	294,365	299,424
Strategic policy		710,477	370,064
Projects	12	1,087,850	2,424,765
Total expenses		**16,283,849**	**16,459,299**
Total surplus for the year		**3,578,204**	**1,529,009**
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expense for the year		**3,578,204**	**1,529,009**

These financial statements should be read in conjunction with the notes to the financial statements.

Statement of changes in net assets/equity
For the year ended 31 March 2025

	Note	General reserve $	Disciplinary reserve $	Total equity $
Opening balance 1 April 2024		8,109,213	2,156,214	10,265,427
Surplus for the year		2,749,377	828,827	3,578,204
Closing equity 31 March 2025	**21**	**10,858,590**	**2,985,041**	**13,843,630**
Opening balance 1 April 2023		7,233,286	1,503,132	8,736,418
Surplus for the year		875,927	653,082	1,529,009
Closing equity 31 March 2024	**21**	**8,109,213**	**2,156,214**	**10,265,427**

These financial statements should be read in conjunction with the notes to the financial statements.

Statement of financial position

For the year ended 31 March 2025

	Note	2025 $	2024 $
Current assets			
Cash and cash equivalents		2,984,305	4,294,829
Prepayments		247,938	211,381
Receivables from exchange transactions	13	482,559	509,919
Receivables from non-exchange transactions	14	21,330	38,036
Medal stock		53,662	-
Investments	15	13,300,000	13,026,969
		17,089,794	**18,081,133**
Non-current assets			
Property, plant and equipment	16	404,124	464,298
Receivables from non-exchange transactions	14	25,997	28,898
Investments	15	300,000	100,000
Artwork		2,120	2,120
		732,241	**595,316**
Total assets		**17,822,035**	**18,676,449**
Current liabilities			
Accounts payable	19	804,039	1,452,185
Finance lease	18	12,063	4,105
Lease incentive	18	6,820	-
Employee entitlements		431,064	469,701
Revenue in advance from exchange transactions		775,208	4,694,934
Revenue in advance from non-exchange transactions		1,881,948	1,784,165
Total current liabilities		**3,911,141**	**8,405,090**

	Note	2025 $	2024 $
Non-current liabilities			
Finance lease	18	13,271	5,932
Lease incentive	18	53,992	-
Total non-current liabilities		**67,264**	**5,932**
Total liabilities		**3,978,405**	**8,411,022**
Net assets		**13,843,630**	**10,265,427**
Equity			
General reserve		10,858,590	8,109,213
Disciplinary reserve		2,985,040	2,156,214
Total net assets attributable to the owners		**13,843,630**	**10,265,427**

These financial statements should be read in conjunction with the notes to the financial statements.

Signed for and on behalf of the Council members who authorised these financial statements for issue on 11 August 2025.

Ngaira Harker
Chairperson

Manu Pelayo
Deputy Chair

Cash flow statement
For the year ended 31 March 2025

	Note	2025 $	2024 $
Cash flows from operating activities			
Receipts			
Receipts from APC fees		7,355,913	6,698,265
Receipts from disciplinary levies		2,502,505	2,278,464
Receipts from non-exchange transactions		198,833	93,073
Receipts from other exchange transactions		5,172,489	12,885,976
Interest received		857,364	427,368
		16,087,104	**22,383,146**
Payments			
Interest paid		(3,601)	(1,910)
Payments to suppliers and employees		(16,824,020)	(15,484,448)
		(16,827,621)	**(15,486,358)**
Net cash flows from operating activities		**(740,517)**	**6,896,787**
Cash flows from investing activities			
Receipts			
Sale of property, plant and equipment		4,793	1,661
		4,793	**1,661**
Payments			
Purchase of property, plant and equipment		(117,066)	(274,589)
Investment in long-term term deposits		(200,000)	300,000
Investment in short-term deposits		(273,032)	(5,000,000)
		(590,097)	**(4,974,589)**
Net cash flows from investing activities		**(585,305)**	**(4,972,928)**
Cash flows from financing activities			
Payments under finance leases		15,297	(31,457)
Net cash flows from financing activities		**15,297**	**(31,457)**
Net increase in cash and cash equivalents		(1,310,524)	1,892,402
Cash and cash equivalents at 1 April		4,294,829	2,402,426
Cash and cash equivalents at 31 March		**2,984,305**	**4,294,829**

These financial statements should be read in conjunction with the notes to the financial statements.

Notes to the financial statements
For the year ended 31 March 2025

1 Reporting entity

The Nursing Council of New Zealand ("the Council") is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005. The Council is a body corporate constituted under the Health Practitioners Competence Assurance Act 2003. The role of the Council is to protect the public by setting standards for nursing in New Zealand.

These financial statements have been approved and were authorised for issue by the Council members on 11 August 2025.

2 Statement of compliance

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the year.

The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for public sector entities. For the purposes of complying with NZ GAAP, the Council is a public sector, public benefit entity, and is eligible to apply Tier 2 Public Sector PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Council members have elected to report in accordance with Tier 2 Public Sector PBE Accounting Standards and in doing so have taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

3 Changes in accounting policy

No changes to accounting policies in the year.

4 Summary of accounting policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

4.1 Basis of measurement

These financial statements have been prepared on the basis of historical cost.

4.2 Functional and presentational currency

The financial statements are presented in New Zealand dollars ($) which is the Council's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

4.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Council and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from non-exchange transactions

Disciplinary levies and APC income

Revenue will be recognised in full at the beginning of the period to which the APC and disciplinary fee relates. Only those fees and levies that are attributable to the current financial year are recognised in the statement of comprehensive revenue and expense. Revenue is deferred in respect of the portion of the annual practising fee that has been paid in advance.

Disciplinary recoveries

Disciplinary recoveries represent fines and costs awarded to the Council by the Health Practitioners Disciplinary Tribunal (HPDT). The amount awarded represents a percentage or a portion of the professional conduct committees (PCC) and HPDT costs.

Once awarded by the Health Practitioners Disciplinary Tribunal (HPDT), disciplinary recoveries are reflected in the accounts at the time those costs were incurred and at the amount determined by the HPDT.

Revenue from exchange transactions

Interest income

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

Registrant quality income

Registrant quality income is recognised when earned and reported in the financial period to which it relates.

Partnership authority income

Partnership authority income is recognised when invoiced and reported in the financial period to which it relates.

Sundry income

All other revenue from exchange transactions is recognised when earned and is reported in the financial period to which it relates.

4.4 Financial instruments

Financial Instruments

Financial assets and financial liabilities are recognised in the statement of financial position when the Council becomes a party to the contractual provision of the financial instruments.

The Council derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Council 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 Council has transferred substantially all the risks and rewards of the asset; or
- The Council 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 PBE IPSAS 41 – Financial instruments are initially recognised at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit. The Council classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive revenue and expenses, or fair value through surplus or deficit based on requirements as per PBE IPSAS 41 – financial instruments.

Receivables from exchange and non-exchange transactions

Short-term receivables from exchange and non-exchange transactions are recorded at the amount due, less an allowance for credit losses. Council applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed collectively as they share credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables from the exchange and non-exchange transactions are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery included the debtor being in liquidation.

The previous year's allowance for credit losses was based on the incurred credit loss model. An allowance loss was recognised only when there was objective evidence that the amount would not be fully collected.

Financial liabilities

The Council's financial liabilities include accounts payable (excluding GST and PAYE) and employee entitlements.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit. Such liabilities are subsequently measured at fair value.

4.5 Cash and cash equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Cash and cash equivalents are subject to the expected credit loss requirements of PBE IPSAS 41. No loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

4.6 Investments

Investments in term deposits are initially measured at the amount invested, as this reflects fair value for these market-based transactions. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Short-term investments comprise term deposits with a term of greater than three months and therefore do not fall into the cash and cash equivalents category.

Long-term investments comprise term deposits that have a term of greater than 12 months.

4.7 Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

4.8 Property, plant and equipment: depreciation and impairment

Depreciation is charged on a straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- leasehold improvements 6 years (or end of lease term)
- fixtures & fittings 10 years
- office equipment 3 - 10 years
- computer equipment 3 years
- leased assets 3.33 years

Depreciation methods, useful lives, and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Leasehold improvements that have been added part way through the period of the lease are depreciated at a rate so that the asset is fully depreciated at the end of the lease term.

Impairment of property, plant and equipment

Council does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount might not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For assets not carried at a revalued amount, the impairment loss is recognised in the statement of comprehensive revenue and expenses.

4.9 Leases

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statements of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

4.10 Employee benefits

Wages, salaries and annual leave

Liabilities for wages, salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

4.11 Income tax

The Council is exempt from income tax as it was registered as a charitable entity under the Charities Act 2005 to maintain its tax exemption status.

4.12 Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except for receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the cash flow statement on a net basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, Inland Revenue is classified as part of operating cash flows.

4.13 Equity

Equity is measured as the difference between total assets and total liabilities. Equity is made up of the following component:

- Accumulated comprehensive revenue and expense. Accumulated comprehensive revenue and expenses is the Council's accumulated surplus or deficit since its formation.

5 Significant accounting judgements, estimates and assumptions

The preparation of the Council's financial statements requires management to make judgements, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets, and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the Council's accounting policies, management has not made any other significant judgements that would have a material impact on the financial statements, other than those described below.

Determining whether a lease agreement is a finance lease or an operating lease requires judgement as to whether the agreement transfers substantially all risks and rewards of ownership to the Nursing Council. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas with an operating lease no such asset is recognised.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

The Council based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Council. Such changes are

reflected in the assumptions when they occur.

The estimates and assumptions that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are referred to below:

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility, and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset.

The estimated useful lives of the asset classes held by the Council are listed in Note 4.8.

Determining lease classification

Determining whether a lease is a finance or an operating lease requires judgements as to whether the lease transfers substantially all the risks and rewards of ownership to the Council. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statements of financial position as property, plant and equipment, whereas for an operating lease, no such asset is recognised.

6 Administration expenses

Administration expenses includes the following specific expenses:

	2025 $	2024 $
Audit fees	35,800	34,131
Communications	138,892	146,251
Depreciation	174,997	163,188
(Gain)/Loss on sale of fixed assets	(2,550)	28,460
Information technology	859,058	809,926
Human resources	77,502	268,212
Financial services	236,125	119,365
Rent	740,760	740,654
Repairs and maintenance	115,562	77,160
Salaries	3,267,382	3,286,296
Other expenses	892,086	812,005
Total administration expenses	**6,535,614**	**6,485,648**

7 Auditor's remuneration

Baker Tilly Staples Rodway provides audit services to the Council on behalf of the Auditor General. The audit fees charged for the 2025 audit were $35,800 (2024: $34,066).

No non-audit services are provided by Baker Tilly Staples Rodway.

8 Education standards expenses

Education expenses include the following specific expenses:

	2025 $	2024 $
Salaries	749,185	609,983
Examination costs	279,528	274,761
Accreditation and montioring costs	310,616	80,445
Other education expenses	186,225	67,325
Total education standards expenses	**1,525,554**	**1,032,514**

9 Registrant quality expense

Registrant quality expenses include the following specific expenses:

	2025 $	2024 $
Salaries	2,318,666	2,278,919
Payment processing costs	49,879	295,090
Nurse practitioner panels	324,991	242,858
Other registrant quality expenses	154,554	62,313
Total registrant quality expenses	**2,848,090**	**2,879,180**

Staff numbers for registrant quality decreased during the year from 32.5 FTE in 2023_2024 to 18.6 FTE 2024-2025 due to staff on expiry of fixed term contracts during year ended 31 Mar 2025.

10 Disciplinary expenses

Disciplinary expenses include the following specific expenses:

	2025 $	2024 $
Doubtful debts	94,650	14,891
Conduct expenses	1,363,460	1,296,712
Other disciplinary expenses	369,992	403,600
Total disciplinary expenses	**1,828,102**	**1,715,203**

11 Fitness to practise expenses

Fitness to practise expenses include the following specific expenses:

	2025 $	2024 $
Medical report costs	284,784	242,351
Salaries	687,608	610,984
External health committee	115,602	83,099
HPDT funding	205,189	181,825
Other fitness to practise expenses	160,614	134,241
Total fitness to practise expenses	**1,453,797**	**1,252,500**

12 Projects

Project expenses include the following specific expenses:

	2025 $	2024 $
MyNC upgrade database	-	318,173
Review IQN standards	-	31,175
Review enrolled nurse scope and competence	-	242,857
Review registered nurse scope and competence	76,865	178,646
IQN 24	893,382	1,278,131
Support staff capacity and capability	-	100,069
Cultural safety guidelines	12,973	90,460
Review NP scope of practice	58,243	-
Other projects	46,387	185,253
Total project expenses	**1,087,850**	**2,424,765**

13 Receivables from exchange transactions

Receivables from exchange transactions include the following components:

	2025 $	2024 $
Accounts receivable	225,964	224,943
Interest receivable	256,595	284,976
Total receivables from exchange transactions	**482,559**	**509,919**

14 Receivables from non-exchange transactions

Receivables from non-exchange transactions are recoverable legal fees which include the following components:

	2025 $	2024 $
Current assets		
Recoverable legal fees	108,425	51,198
Less: allowance for doubtful debts	(87,096)	(13,162)
Total current receivables from non-exchange transactions	**21,330**	**38,036**
Non-current assets		
Recoverable legal fees	236,067	218,252
Less: allowance for doubtful debts	(210,070)	(189,354)
Total non-current receivables from non-exchange transactions	**25,997**	**28,898**
Recoverable legal fees	344,492	269,450
Less: allowance for doubtful debts	(297,166)	(202,515)
Total receivables from non-exchange transactions	**47,327**	**66,934**

15 Investments

	2025 $	2024 $
Current assets		
Term deposits — maturing within 3 months of balance sheet date	3,000,000	3,400,000
Term deposits — maturing between 3 and 12 months of balance sheet date	10,300,000	9,626,969
Total current investments	**13,300,000**	**13,026,969**
Non-current assets		
Term deposits — maturing 12 months after balance sheet date	300,000	100,000
Total non-current investments	**300,000**	**100,000**

16 Property, plant and equipment

2025	Computer equipment $	Fixtures and fittings $	Leasehold improvements $	Leased assets $	Office equipment $	Total $
Cost	559,482	323,096	1,290,408	36,262	75,000	2,284,248
Less: accumulated depreciation	(440,064)	(185,637)	(1,193,368)	(12,373)	(48,682)	(1,880,124)
Net book value	**119,418**	**137,459**	**97,040**	**23,889**	**26,318**	**404,124**

2024	Computer equipment $	Fixtures and fittings $	Leasehold improvements $	Leased assets $	Office equipment $	Total $
Cost	578,509	326,572	1,257,182	10,275	51,034	2,223,572
Less: accumulated depreciation	(388,143)	(159,467)	(1,168,600)	(285)	(42,779)	(1,759,274)
Net book value	**190,366**	**167,105**	**88,583**	**9,989**	**8,255**	**464,298**

Reconciliation of the carrying amount at the beginning and end of the period:

2025	Computer equipment $	Fixtures and fittings $	Leasehold improvements $	Leased assets $	Office equipment $	Total $
Opening balance	190,366	167,105	88,583	9,989	8,255	464,298
Additions	31,587	2,300	33,226	25,987	23,966	117,066
Disposals	(190)	(2,053)				(2,243)
Depreciation	(102,344)	(29,894)	(24,769)	(12,087)	(5,902)	(174,997)
Closing balance	**119,419**	**137,459**	**97,040**	**23,889**	**26,318**	**404,124**

2024	Computer equipment $	Fixtures and fittings $	Leasehold improvements $	Leased assets $	Office equipment $	Total $
Opening balance	116,455	111,097	111,708	40,539	3,218	383,017
Additions	163,908	92,764		10,275	7,643	274,590
Disposals	-	(8,293)		(21,829)	-	(30,122)
Depreciation	(89,998)	(28,463)	(23,125)	(18,996)	(2,607)	(163,188)
Closing balance	**190,366**	**167,105**	**88,583**	**9,989**	**8,255**	**464,298**

The net carrying amount of leased assets held under finance leases is $23,889 (2024 $9,989). Note 18 provides further information about finance leases.

17 Related party transactions

These expenses relate to all the activities of Council members:

	2025 $	2024 $
Council meeting fees	161,704	150,602
Council travel	106,039	120,377
Council expenses	20,126	16,058
Council development	6,496	12,387
	294,365	**299,424**

The total fees earned by Council members attending meetings during the year were:

	2025 $	2024 $
N Harker (Chair)	58,290	54,665
E Pelayo (Deputy Chair from 15 Feb 2024)	28,433	10,980
I Paituli (Convenor Finance & Audit)	26,874	19,518
M Broodkoorn (Hauora Hokianga Trust)	8,118	8,215
R Tamanui	7,459	6,010
M Manga	7,304	-
J John	7,208	-
H Vercoe	6,839	9,028
C Cox	5,444	6,150
P Sanders	5,115	6,290
M Guy (Deputy Chair to 15 Feb 2024)	620	21,358
H Gunter	-	6,710
D Wepa (Wepa-Belz Family Trust)	-	1,680
	161,704	**150,602**

Key management personnel

The key management personnel, as defined by PBE IPSAS 20 PS Related Party Disclosures, are the members of the governing body, which comprises the Council members, the Chief Executive/Registrar, Kaiwhakahaere, Director Core Business, two Deputy Registrar/Senior Legal Advisors, Director Policy, Research & Performance, Principal Māori Advisor, Principal Advisor Educaton and Director Professional Standards. The remuneration paid to the Council members is set out above. The aggregate remuneration of key management personnel and the number of individuals, determined on a headcount basis, receiving remuneration as follows:

	2025 $	2024 $
Total remuneration	**$1,682,241**	**$1,650,792**
Number of persons	9	9
Full time equivalent	7.98	7.88

18 Leases

As at the reporting date, the Council has entered into the following finance leases.

	2025 $	2024 $
Lease of photocopier		
Not later than one year	14,484	14,484
Later than one year and no later than five years	14,142	28,626
	28,626	**43,110**
Total minimum lease payments	28,626	43,110
Future finance charges	(3,292)	(7,086)
Present value of minimum lease payments	**25,334**	**36,024**

In March 2024 and April 2024, four photocopiers were leased at a total value of $43,452 for three years.

As at the reporting date, the Council has entered into the following non-cancellable operating leases:

	2025 $	2024 $
Not later than one year	808,721	673,935
Later than one year and no later than five years	3,410,109	-
Later than five years	3,676,987	-
	7,895,817	**673,935**

A non-cancellable operating lease is for office space at 22-28 Willeston Street, Wellington, Level 5, Level 6 (part) and Level 7. The lease period is for nine years from 4 February 2025 to 3 February 2034.

As part of the negotiations of the lease, a period of one month rent free was agreed with the landlord, this will be released to rent expenses over nine years at a rate of $6,820 per year to February 2034.

19 Accounts payable

Trade accounts payable	331,293	884,650
Accruals	121,238	235,349
Employee related owing to IRD	130,417	137,009
GST owing to IRD	221,091	195,177
	804,039	**1,452,185**

20 Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:

	2025 $	2024 $
Financial assets		
Cash and cash equivalents	2,984,305	4,294,829
Short term investments (between 3 and 12 months)	13,300,000	13,026,969
Receivables from exchange transactions	482,559	509,919
Receivables from non-exchange transactions	47,327	66,934
Investments (long term)	300,000	100,000
	17,114,190	**17,998,651**
Financial liabilities		
Accounts payable	804,039	1,452,185
Employee entitlements	431,064	469,701
Finance lease	25,334	10,037
	1,321,249	**1,931,922**

21 Reserves

	2025 $	2024 $
Disciplinary reserve		
Opening	2,156,214	1,503,132
Income	2,656,930	2,368,285
Less expenses	(1,828,103)	(1,715,203)
Closing balance	**2,985,041**	**2,156,214**
General reserve		
Opening balance	8,109,213	7,233,286
Plus income	17,205,124	15,620,022
Less expenses	(14,455,748)	(14,744,095)
Closing balance	**10,858,590**	**8,109,213**
Total reserves		
Opening	10,265,427	8,736,418
Surplus/(deficit)	3,578,204	1,529,009
Closing balance	**13,843,630**	**10,265,427**

22 Contingent assets and liabilities

No contingent assets after balance date.

23 Capital commitments

There were no capital commitments at the reporting date. (2024: NIL).

24 Credit card facility

Credit card limit with BNZ Business Visa is $45,000.

25 Changes to comparative figures

Changes have been made to comparative figures for registrant quality expenses. Education standard costs are now being shown separately in the statement of comprehensive revenue and expense.

26 Partnership agreement

Nursing Council of New Zealand, Occupational Therapy Board of New Zealand, Podiatrists Board of New Zealand, Dietitians Board, Midwifery Council of New Zealand, Psychotherapists Board of Aotearoa New Zealand, Osteopathic Council of New Zealand, New Zealand Chiropractic Board, Psychologist Board and Optometrists & Dispensing Opticians Board, Paramedic Council and Chinese Medicine Council have a partnership agreement based on co-location in 22 Willeston Street, Wellington. The lease agreement for 22 Willeston Street (headlease signed by Nursing Council of New Zealand) is for nine years from 4 February 2025 expiring on 3 February 2034.

27 Events after the reporting date

There were no significant events after the balance date.

Te Kaunihera Tapuhi o Aotearoa
Nursing Council of New Zealand

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