
Report of the

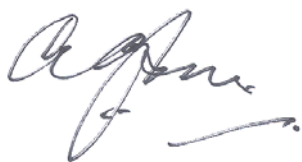
**NEW ZEALAND
ARTIFICIAL LIMB BOARD**

**For the Year Ended
30 June 2007**

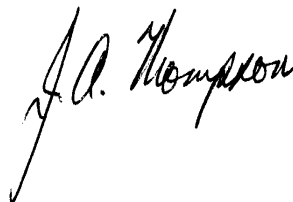
*Presented to the House of Representatives pursuant to the Crown Entities
Act 2004*

To the Minister for Social Development and Employment

In accordance with the Crown Entities Act 2004, I present, on behalf of the New Zealand Artificial Limb Board, the Annual Report of the operations of the New Zealand Artificial Limb Board for the year ended 30 June 2007.



A G Hall
Chair



Jennifer Thompson
Board Member

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About the New Zealand Artificial Limb Board

The New Zealand Artificial Limb Board is an autonomous Crown entity that provides a national prosthetic limb service for New Zealand amputees¹.

The functions of the New Zealand Artificial Limb Board, as defined by the Social Welfare Transitional Provisions Act 1990, are to:

- *manufacture, import, export, market, distribute, supply, fit, repair and maintain artificial limbs and similar devices*
- *provide rehabilitation and other services to persons in connection with artificial limbs and similar devices*
- *carry out research and development in relation to artificial limbs and similar devices*
- *advise the responsible Minister on matters relating to artificial limbs and similar devices.*

The activities of the New Zealand Artificial Limb Board are aligned with the Government's Priorities as follows:

- Economic transformation
- Families - young and old
- National identity

Economic transformation. Health is improved by good mobility and functionality, and good health assists people's ability to contribute to the economy through paid and unpaid work. The New Zealand Artificial Limb Board provides rehabilitation services to amputees to help towards this end.

Families young and old. Amputees of all ages are assisted through New Zealand Artificial Limb Board services to reach their full potential and be as independent as possible, both in family life and in society generally.

National identity. The New Zealand Artificial Limb Board is unique as a sole national provider in the prosthetics world. It has a national database yielding high

¹ The term "amputees" is a generic term used for the purposes of reporting. It includes those whose absence of limb/s is for congenital reasons, as well as through surgical interventions.

quality information that is of value both at home and in the international context. It maximises its impact by presenting New Zealand research internationally.

There are five limb centres located in Auckland, Hamilton, Wellington, Christchurch and Dunedin, each of which also provides services in outlying areas on a regular basis:

<i>From:</i>	<i>To:</i>
Auckland Limb Centre	Whangarei New Plymouth
Hamilton Limb Centre	Gisborne Rotorua Tauranga
Wellington Limb Centre	Hastings Palmerston North Masterton Nelson Blenheim
Christchurch Limb Centre	Greymouth
Dunedin Limb Centre	Invercargill

The New Zealand Artificial Limb Board provides services that include consultation with prosthetics professionals, orthopaedic surgeons, vascular surgeons, physiotherapists and occupational therapists.

Contracts with the Ministry of Health and the ACC provide the funding for most amputees, with a small number of war amputees being funded separately, and a small number of prostheses being provided by private contract. Co-operative relationships are fostered between staff of the Limb Service and District Health Boards, community organisations, and the Amputees Federation of New Zealand.

New Zealand Artificial Limb Board

Chair's Report

As a Government agency, the New Zealand Artificial Limb Board benefits from a clear, traditional and historic purpose that has been in place for a very long time and has led to a sound culture and infrastructure. At the same time, it is constantly looking forward to ensure that it incorporates the best of new ideas, processes and technology.

Amputees in general are a very special kind of disabled group who overall have a positive view on life and make the most of it. The New Zealand Artificial Limb Board staff, in turn, enjoys helping them. It makes for a good working environment and amputees have been kind enough this year to express their appreciation. Our thanks to them for making the New Zealand Artificial Limb Board's task so worthwhile.

The Year in Review

As always, the New Zealand Artificial Limb Board's prime responsibility is to make, fit and maintain artificial limbs for New Zealand amputees, and to assist in their rehabilitation. Our service is people-centred and this is a priority in any changes we plan.

For this reason, we were delighted to introduce more physiotherapy hours during the last year, and to employ our own physiotherapists instead of relying on contracting from District Health Boards. Amputees have told us how much they have appreciated the extra assistance given, especially in the early stages of their new amputations.

At three yearly intervals for the last 12 years, the New Zealand Artificial Limb Board has contracted an independent client satisfaction survey from Research New Zealand (formerly BRC Surveys). We are pleased to report that results from the February 2007 survey are consistent with previous years and only 3% of those surveyed expressed dissatisfaction with the overall service.

This was an outstanding result and I pay tribute to everyone in the organisation that contributed. Also satisfying is the fact that so many amputees participated – there was a 51% response rate. The areas in which the service could be enhanced were promptly followed up. One area, for instance, was notification to

amputees of their entitlements to reimbursement of travel costs, of which some respondents were unaware.

Beginning from 1 July 2006, all new patients have been given a range of tests that measure mobility, independence and health-related quality of life. These tests assist with measuring outcomes for patients, and have proven to be a valuable clinical tool.

They are helping us to address the question posed in last year's Annual report - *How do we measure the way we contribute to the improvement in people's lives?* Although we are still in the middle of a "work in progress" that will take many years, our first year's implementation is reported in this Annual Report, and it is fair to say that it has been even more successful than we anticipated.

With the help of PricewaterhouseCoopers, the New Zealand Artificial Limb Board developed a package of measures that were used at a clinical level to help individual clients, and have also been aggregated to measure the service as a whole. Over a period of years, the results will enable benchmarking. In the meantime, the results at a clinical level have been encouraging. The client satisfaction survey also contributed valuable data to this exercise.

Many people are not aware that the Limb Centres provide an intriguing mix of medical clinics assessing patients and their needs, workshops manufacturing the limbs themselves and rehabilitation areas for developing capability in amputees. The special requirements of each patient, whose limb is unique and must have a custom-fitted socket, and whose height, weight and activity levels demand an individualised prescription, mean that each job is different and there is no such thing as an assembly line. This, in turn, requires a different approach to manufacturing.

The challenge is to match this with operational efficiency, and over the past year or more the New Zealand Artificial Limb Board has risen to this challenge with a nation-wide project focussing on efficiency and effectiveness. Every person in the organisation is involved, and results are already evident in lower levels of work in progress, reduced long term debts, lower stock levels and electronic invoicing.

Auckland Limb Centre was the focus of a major refurbishing project during the financial year. Building began in October and was completed in June – on time and under budget. Our thanks go to Jane Admore, Architect, to Catalyst who managed the project, and to Mainzeal for the excellent and attractive results.

Mention must also be made of the tolerance and patience of Paul Bargh, Auckland Manager, and his long-suffering Auckland staff for putting up with nine months of noise and disruption. The clinics were kept open throughout, and the service maintained. The result is a bright and cheerful set of patient and

administrative rooms more closely aligned to modern clinical practices. Congratulations to all involved.

ISPO Australia held its annual meeting in Perth in October 2006, which was attended by management and staff representatives of the New Zealand Artificial Limb Board. Their report provided valuable updates in a wide range of areas including outcome measures, gait training and specific prosthetic topics. As a sole national provider, there is an imperative for the New Zealand Artificial Limb Board to constantly review overseas developments and best practice.

In the research area, the New Zealand Artificial Limb Board worked with the New Zealand Health Information Service and Research New Zealand to establish a set of agreed annual amputation statistics. As reliable, national data, this is also a valuable contribution internationally.

It was a pleasure for the New Zealand Artificial Limb Board to congratulate and join with the Amputees Federation of New Zealand at their 60th anniversary celebrations in March 2007. The Federation of local societies provide ongoing and valuable support to amputees throughout the country, and many amputees have benefited from their work over the years.

For some years, the Board has had a goal of establishing tertiary training in prosthetics and orthotics in New Zealand. Its management have contributed to a Steering Group at the Auckland University of Technology. It was hoped that New Zealand students will be able to work towards a prosthetics and orthotics major within the existing Bachelor of Health Science degree from February 2007, but regrettably, this has now been delayed until 2009.

Financial Results

The Statement of Financial Performance shows gross revenue from operations of \$6,744,784 for the year, derived principally from contracts with ACC for trauma-based amputees and with Capital & Coast District Health Board as agent for the Ministry of Health for amputees with illness-based amputations and for those with trauma-based amputations prior to 1974. These two contracts provide 95% of operating revenue with the remainder coming from payments on behalf of war amputees, private insurers, health benefits and civilian sales. Expenditure incurred in providing the New Zealand Artificial Limb Board's services was \$6,947,908 leaving an operating deficit for the year of \$203,124. The New Zealand Artificial Limb Board has funded this deficit by appropriation of interest income on investments.

The New Zealand Artificial Limb Board's funding from the Ministry of Health contract was increased by a small amount for this financial year, the first increase for seven years. Constant improvement and increased efficiencies have enabled the Board to manage so far but the funding increase does not match increases in

costs. The Board will continue with its requests for further funding to recognise increased costs of working.

The Year Ahead

During the coming year, the New Zealand Artificial Limb Board will:

- maintain and enhance its excellent service to New Zealanders with limb loss;
- continue to consolidate and develop current work items through:
 - its project to enhance efficiency and effectiveness in Limb Centres
 - continuing to implement outcomes measurement of all new patients and gather data for further analysis
 - working with District Health Boards in Auckland to enhance rehabilitation services for amputees
 - contributing to the public good through providing educational training to health professionals and community health groups.

Membership of the Board

There were no changes to the membership of the Board during the year.

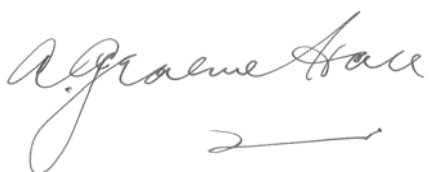
Board membership at the year end was:

Chair	A Graeme Hall	Appointed by the Minister for Social Development and Employment on the nomination of: NZ Artificial Limb Board Amputees Federation of NZ Inc. NZ Orthopaedic Association Minister of Health NZ War Amputees' Assoc. Inc. Minister's nominee
Deputy Chair	Jennifer A Thompson	
	Geoffrey F Lamb	
	Nigel D Millar	
	Lorraine L Peacock	
	Claire Johnstone	

Conclusion

The 2006/07 year was a successful year for the New Zealand Artificial Limb Board in terms of its overall objectives. I wish to thank the dedicated staff who bring a personal commitment to their work with amputees, with whom they often work over a period of decades. Their caring concern is clearly much appreciated by the amputees themselves, and we thank the amputees for saying so.

I have pleasure in submitting this Annual Report and the Financial Statements for the year ended 30 June 2007.

A handwritten signature in cursive script, reading "A. Graeme Hall". Below the signature is a horizontal line with a small flourish at the end.

A. Graeme Hall
Chair

Governance and Accountability Statement

Role of the Board

The Minister has appointed a governing Board. The Board's governance responsibilities include:

- Communicating with stakeholders to ensure their views are reflected in New Zealand Artificial Limb Board planning and strategies
- Determining the strategic priorities and focus necessary to achieve the outcomes expected by those stakeholders
- Delegating responsibility for achievement of specific objectives to the General Manager
- Monitoring organisational performance towards achieving objectives
- Maintaining effective systems of internal control
- Accounting to the Minister on plans and progress against them.

Structure of New Zealand Artificial Limb Board

New Zealand Artificial Limb Board Operations

The Board has appointed a General Manager to manage all the New Zealand Artificial Limb Board operations. All other employees of the New Zealand Artificial Limb Board have been appointed by the General Manager and report to him. The Board directs the General Manager by delegating responsibility and authority for the achievement of objectives through setting policy.

Board members having specific expertise provide mentoring and advice as appropriate.

Board Committees

As a relatively small Board, there has been no necessity for the appointment of standing committees of the Board, apart from one that deals with the performance review of the General Manager. Working committees are appointed as needed, e.g. IT Steering Group.

Equal Employment Opportunity

The New Zealand Artificial Limb Board developed an EEO plan that addressed the elements of being a good employer. There tends to be little turnover in staff, though in the 2006-07 year there were several changes. Priorities for the year were that senior management attended leadership development seminars run by the State Services Commission, physiotherapy hours were increased and the New Zealand Artificial Limb Board continued in its efforts to establish a New Zealand tertiary course in prosthetics and orthotics.

Increasingly, staff are being employed on a flexible or part-time basis. Two operational policies were introduced – an induction process to ensure staff were thoroughly familiar and comfortable with both new working environment and internal policies, and exit interviews with those leaving the organisation to maximise the utilisation of their knowledge and experience. Kiwisaver seminars were held for all staff. Health and safety issues are of paramount importance in a manufacturing environment and were routinely addressed at staff meetings. Extensive training was received and is written up elsewhere in this report.

Governance Philosophy

Board Membership

Board members are appointed by the Minister for Social Development and Employment as the responsible Minister. The Board is composed of members who have diverse skills and experience in order to bring a wide contribution to policy issues. Once appointed, all members are required to act in the best interests of the New Zealand Artificial Limb Board. Members acknowledge that the Board must stand unified behind its decisions; individual members have no separate governing role outside the Board.

Connection with Stakeholders

The Board acknowledges its responsibility to keep in touch with stakeholders and, in particular, to remain cognisant of the responsible Minister's expectations. A quarterly report informs the Minister.

Division of Responsibility between the Board and Management

A key to the efficient running of the New Zealand Artificial Limb Board is that there has been a clear division between the roles of the Board and management. The Board concentrates on setting policy and strategy, then monitors progress towards meeting objectives. Management is concerned with implementing policy and strategy. The Board endeavours to clearly demarcate these roles by ensuring that the delegation of responsibility and authority to the General Manager is concise and complete, while providing mentoring and ideas-based experience for the assistance of management.

Accountability

The Board meets approximately monthly to monitor progress toward its strategic objectives and to ensure that the affairs of the New Zealand Artificial Limb Board are being conducted in accordance with the Board's policies.

Conflicts of Interest

The Board ensures members are aware of their obligations to declare interests.

Internal Control

While many of the Board's functions have been delegated, the overall responsibility for maintaining effective systems of internal control ultimately rests with the Board. Internal controls include the policies, systems and procedures established to provide assurance that specific objectives of the Board will be

achieved. The Board and management have acknowledged their responsibility by signing the Statement of Responsibility on page 15 of this report.

Risk Management

The Board acknowledges that it is ultimately responsible for the management of risks to the New Zealand Artificial Limb Board. The Board has charged the General Manager through its risk management policy with establishing and operating a risk management programme.

Legislative Compliance

The Board acknowledges its responsibility to ensure the organisation complies with all legislation. It has delegated responsibility to the General Manager for the development and operation of a programme to systematically identify compliance issues and ensure that all staff are aware of legislative requirements that are particularly relevant to them.

Ethics

The Board has adopted a Code of Conduct and expects the Board members and staff to maintain high standards of ethical behaviour and practise the principles of 'good corporate citizenship'.


Monitoring compliance with ethical standards is done through such means as monitoring trends in complaints and disciplinary actions; or any reports or indications that show non-conformance with the principles espoused in the Code of Conduct.

Statement of Responsibility for the Year ended 30 June 2007

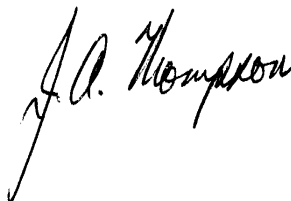
The Board and management of the New Zealand Artificial Limb Board accept responsibility for the preparation of the annual Financial Statements and the Statement of Service Performance and the judgments used in them.

The Board and management of the New Zealand Artificial Limb Board accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial and non-financial reporting.

In the opinion of the Board and management of the New Zealand Artificial Limb Board, the annual Financial Statements and Statement of Service Performance for the year ended 30 June 2007 fairly reflect the financial position and operations of the New Zealand Artificial Limb Board.



A G Hall
Chair



Jennifer Thompson
Board Member

31 October 2007

AUDIT REPORT

**TO THE READERS OF
NEW ZEALAND ARTIFICIAL LIMB BOARD'S
FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION
FOR THE YEAR ENDED 30 JUNE 2007**

The Auditor-General is the auditor of New Zealand Artificial Limb Board. The Auditor-General has appointed me, Clare Helm, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf. The audit covers the financial statements and statement of service performance included in the annual report of the New Zealand Artificial Limb Board for the year ended 30 June 2007.

Unqualified Opinion

In our opinion:

- The financial statements of the New Zealand Artificial Limb Board on pages 28 to 43:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect:
 - the New Zealand Artificial Limb Board's financial position as at 30 June 2007; and
 - the results of its operations and cash flows for the year ended on that date.
- The statement of service performance of the New Zealand Artificial Limb Board on pages 19 to 27:
 - complies with generally accepted accounting practice in New Zealand; and
 - fairly reflects for each class of outputs:
 - its standards of delivery performance achieved, as compared with the forecast standards outlined in the statement of forecast service performance adopted at the start of the financial year; and
 - its actual revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses outlined in the statement of forecast service performance adopted at the start of the financial year.

The audit was completed on 31 October 2007, and is the date at which our opinion is expressed.

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

Basis of Opinion

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements and statement of service performance did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements and the statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements and statement of service performance. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Board;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement and statement of service performance disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements or statement of service performance.

We evaluated the overall adequacy of the presentation of information in the financial statements and statement of service performance. We obtained all the information and explanations we required to support our opinion above.

Responsibilities of the Board and the Auditor

The Board is responsible for preparing financial statements and a statement of service performance in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the New Zealand Artificial Limb Board as at 30 June 2007 and the results of its operations and cash flows for the year ended on that date. The statement of service performance must fairly reflect, for each class of outputs, the New Zealand Artificial Limb Board's standards of delivery performance achieved and revenue earned and expenses incurred, as

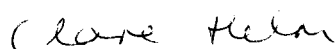
compared with the forecast standards, revenue and expenses adopted at the start of the financial year. The Board's responsibilities arise from the Crown Entities Act 2004.

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and the Crown Entities Act 2004.

Independence

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

Other than the audit, we have no relationship with or interests in the New Zealand Artificial Limb Board.



Clare Helm
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Matters relating to the electronic presentation of the audited financial statements and statement of service performance

This audit report relates to the financial statements and the statement of service performance of the New Zealand Artificial Limb Board for the year ended 30 June 2007 included on the Zealand Artificial Limb Board's web-site. The New Zealand Artificial Limb Board's Board is responsible for the maintenance and integrity of the New Zealand Artificial Limb Board's web site. We have not been engaged to report on the integrity of the New Zealand Artificial Limb Board's web site. We accept no responsibility for any changes that may have occurred to the financial statements and the statement of service performance since they were initially presented on the web site.

The audit report refers only to the financial statements and the statement of service performance named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements and the statement of service performance. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and statement of service performance and related audit report dated 31 October 2007 to confirm the information included in the audited financial statements and statement of service performance presented on this web site.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

Statement of Service Performance for the Year ended 30 June 2007

Context

The New Zealand Artificial Limb Board provides a high quality service that enhances amputees' mobility and facility to enable full participation in society. The New Zealand Artificial Limb Board provides services that routinely include consultation with prosthetics professionals, orthopaedic surgeons, physiotherapists and occupational therapists.

The needs of amputees are both highly diverse and individual. Each limb is custom-made to fit the residual limb, and to take into account height, weight, activity levels, and personal lifestyle. Staff also assist with gait training and facilitate contacts with other health and community services depending on the needs and circumstances of the individual. Close contact is maintained with local Amputee Societies.

Amputee Profile – Sophie Pascoe, 14 years, Christchurch

Sophie Pascoe lost her leg below the knee when she was two years old as a result of a ride-on-mower accident. She is now 14 and heading towards the Paralympics. Sophie leads a normal life, although her training takes up a considerable amount of her day. She swims up to 40km a week, as well as weight training.

Sophie has had recent successes in both South Africa and England in disabled games, competing against the world's best, and is on track to qualify to compete in the 2008 Paralympics to be held in Beijing. Her haul of 10 medals and a host of personal bests in England show that she is very determined young woman who is dedicated to her sport and is a fine role model for other young disabled athletes.

The prosthetic team at Christchurch Limb Centre sees Sophie on a regular basis, as she is growing rapidly and her prosthetic needs are changing as she gets older. Sophie clearly shows that an amputation has not stopped her to maximise her potential in life. Good for you, Sophie!



Sophie after winning gold in Manchester at the Paralympic World Cup games.

New Referrals

During the 2006-07 year, the number of new patients referred and registered at the New Zealand Artificial Limb Board was 378 compared with 376 for the previous year.

Of the new referrals, 66% were male and 34% female. The under-20 years group was 4%, 40% were between 20 and 59 years, and 56% were over 60 years. New Zealand Europeans made up the largest group at 70%, with 11% being Maori, 8% Pacific people, and a range of others making up the remainder.

Some patients came to the New Zealand Artificial Limb Board for a pre-amputation visit, in order to help them make up their minds about going ahead with an amputation. In addition, there was a group of patients who attended after amputation but were advised against using a prosthesis for a variety of reasons – too ill, too frail, or considered incapable of managing one. There was a further group of patients who did not get referred to the limb service at all after amputation because their clinicians had not advised this course. During the 2006-07 year, of the 378 referred to the limb service, 40 were considered unsuitable or decided of their own accord not to proceed, and 25 died during the year.

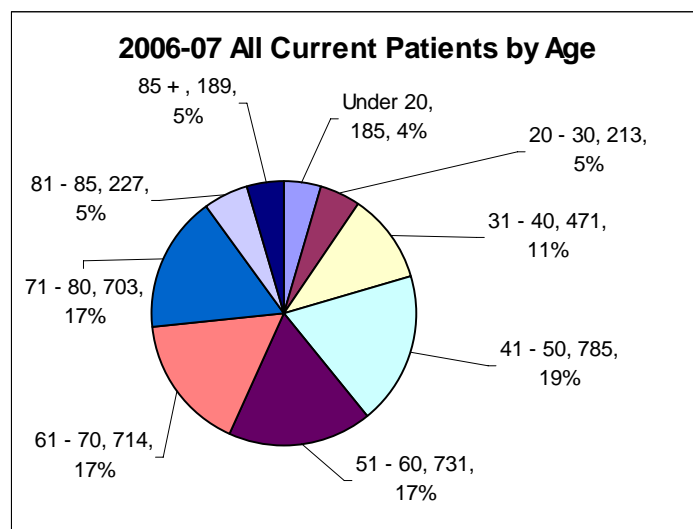
Those 378 newly registered had 409 amputations, which included 31 people with two amputations. The majority (58%) were below knee amputations, with 26% being above knee, and 7% being upper limb amputations. A range of minor categories made up the remainder, e.g. hip disarticulations, through knee amputations.

All Current Patients

As at 30 June 2007 the service catered to 4,218 current patients registered with the New Zealand Artificial Limb Board throughout New Zealand.

The group was made up of 75% males, and 25% females. In ethnicity, 76% were New Zealand European, 12% Maori, and 6% were from the Pacific Islands. A variety of other ethnic backgrounds made up the remaining 6%.

All age groups were represented as shown by the chart below.



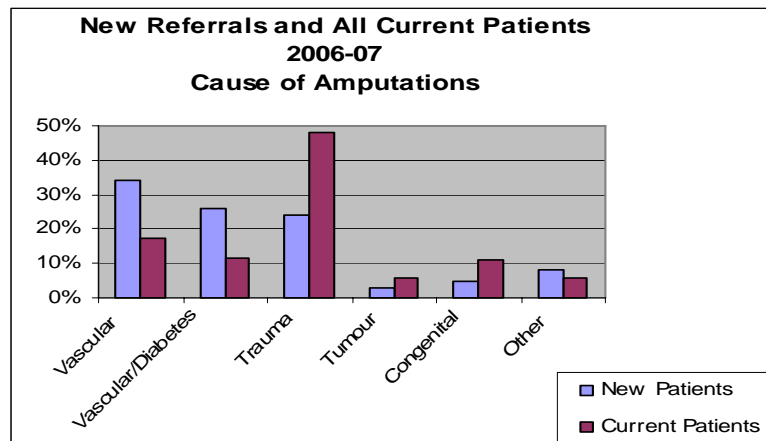
Of the 4,218 patients, trauma reasons accounted for 48% of amputations, vascular failure 29% (including diabetes/vascular 12%), congenital limb loss 11%, and a variety of other causes such as infection and malignancy made up the remaining 12%.

Lower limb amputations of various types accounted for the bulk (87%) of the limb service patients, with 13% having amputations of the upper limb. As a generalisation the limb service is concerned with lower limb amputations anywhere between the mid-foot and the hip, and upper limb amputations between wrist and shoulder. Only a very few patients with amputations in the hand or of the fingers find prostheses useful. Amputations in the forefoot and of the toes are best dealt with by orthotics services.

Differences are evident when a comparison is made of new 2006-07 referrals entering the services against the current database as at 30 June 2007, as shown in the table below.

Of the **new** referrals, 60% were for vascular failure (diabetes and peripheral vascular disease) compared to the database figure of 29%, and trauma accounted for 24% compared with the database figure of 48%.

These differences do not represent new trends, but reflect the short life expectancy of many vascular amputees compared with the many years as an amputee to be expected of congenital amputees, traumatic amputees and many of the amputees for malignancy.



There were no significant trends when patient data for 2006-07 was compared with data for the three previous years dated from the introduction of the new patient management system in 2003.

Service Performance

Key Objectives

Key objectives of the Strategic and Business Plans adopted for the 2006-07 financial year were:

Objective 1

assist New Zealand amputees by providing a high quality rehabilitative service through:

- **prescribing, constructing, fitting and servicing prostheses and**
- **working with and/or referring to ancillary services in order to achieve effective rehabilitation**

a. *Capacity.* The New Zealand Artificial Limb Board undertook to maintain capability to make, fit and service prostheses to at least the same level as in previous years. Production of remodels, resockets and maintenance jobs all increased compared with the previous year, while the production of new limbs went down. This continued the trend of more durable limbs made from modern components that required replacement less often.

<i>Capacity</i>	Organisational capacity to make, fit and service prostheses to at least the same level as in previous years:		
		Actual 2007	Actual 2006
	New Limbs Supplied	860	940
	No. of Remodels	209	199
	No. of Resockets	361	358
	No. of maintenance jobs	9,013	8,668

The Minister for Social Development supported the New Zealand Artificial Limb Board's request for more funding through its contract with the Ministry of Health. An increase to this contract that allowed for CPI changes was received this year, with the option to make a further similar application in June 2007. In addition, the "public good" aspects of the work of the New Zealand Artificial Limb Board were incorporated into the Statement of Intent 2007-08² and the Memorandum of Understanding with the Minister for Social Development.

b. *Contract compliance.* The NZALB complied with its contractual requirements with the Ministry of Health and the ACC, to whom it reported directly.

c. *Quality through establishing outcome measures.* Significant progress was made during the year, at the end of which the New Zealand Artificial Limb Board undertook to report on progress on implementation and results on amputee satisfaction with the service. This follows under Objective 3, Outcome Measures.

d. *Quality through staff training.* Emphasis is placed on keeping staff up to date with new overseas technology and procedures through training. In 2006-07, staff attended 10 technical courses, 33 general training courses, and themselves conducted 32 presentations on prosthetics issues. Representatives also attended a scientific conference held by the International Society for Prosthetics and Orthotics.

Objective 2

- **Operate as a successful enterprise with efficient and effective business practices.**

a. *Ensure a trained workforce for the future.* Over some years the New Zealand Artificial Limb Board has participated in a steering group at the Auckland University of Technology (AUT) to establish a Bachelor of Health Science degree in prosthetics and orthotics, which was due to start in February 2007.

² Objective 2, p. 28

In order to procure the academic input on the theoretical side, AUT requested La Trobe University in Melbourne, Australia, to contribute to the course. The La Trobe school was undertaking a restructure of its entire curriculum, which delayed decisions with regard to the AUT course. When the restructure is completed, La Trobe will work with the AUT to determine the details of their contribution. It is hoped that this will be finalised for a February 2009 introduction.

b. *Productivity, efficiency and effectiveness.* Considerable progress on this ongoing project was made during the financial year. Every staff member took part in transforming the physical surroundings to function in a more streamlined and efficient way. Stock was analysed to reduce stock levels, eliminate obsolete stock and tailor stock levels more closely to job requirements.

Flow charts of production with breakdowns of production times were developed with staff consultation. Some organisational procedures and services were also analysed and made more consistent across the country, leading to greater efficiency. Outcome measures were also introduced, leading to great effectiveness.

Inter-agency initiatives with ACC such as a centralised invoicing system and electronic invoicing contributed further streamlining to processes.

c. *Premises – Auckland Limb Centre.* Building work on the major refurbishment of Auckland Limb Centre began in October 2006 and the project was completed by the end of July 2007. It was on time and under budget, to the credit of the project managers, Catalyst, and the contractors, Mainzeal.

The Auckland Centre Manager and staff maintained the service to its clients throughout the project. Clients and staff alike endured the disruption, the constant building noise and clatter, with overall tolerance and good humour, despite being severely tried at times.

The new design by Jane Admore, Architect, provided a safer entry for patients that avoided the previous vehicle traffic interference. Fitting rooms, waiting areas and administration areas were refurbished, toilet facilities improved and other needed facilities were introduced such as a children's fitting room, a consultation room for physiotherapists, and a Tracer CAD room. The result was a transformation from a dark and somewhat gloomy Centre to a bright and airy environment which more closely reflected the needs of the service today.



Waiting room



External view

Auckland Limb Centre

Objective 3

- **Initiate research and development and access international research and development to ensure the New Zealand Artificial Limb Board is in the forefront of professional progress.**

Outcome Measures Project

In its 2006-07 Statement of Intent, the New Zealand Artificial Limb Board outlined the framework for the outcome measures project and undertook to report after the 2006-07 financial year on progress on implementation of the project, as well as results on amputee satisfaction with the service from the client satisfaction survey.

The four outcomes to be measured in the long term were mobility, health related quality of life, independence and employability. The 2006-07 year concentrated on mobility.

Implementation tools. Three outcome measuring tools for new patients were introduced to Limb Centres in 2006-07. Development of manuals, training of staff, and developing an interim IT recording system were completed, as well as development of permanent changes to the IT system. A fourth tool was trialled in Hamilton and Christchurch Limb Centres. As administration of the tools also required more physiotherapy time, the New Zealand Artificial Limb Board increased the physiotherapy hours in three centres.

Further tools for measuring outcomes were the three yearly client satisfaction survey, undertaken in February 2007, and the establishment of annual statistics on hospital amputations.

Three key performance indicators were trialled.

a. Amputee satisfaction with the service

The survey revealed an overall “satisfied” or “very satisfied” response of 92%, with only 3% of respondents expressing dissatisfaction with the overall service provided by the New Zealand Artificial Limb Board and the remainder being neutral. With regard to their artificial limbs, 87% expressed satisfaction with their limbs. To improve the service to those who did not, the New Zealand Artificial Limb Board has introduced identification procedures so that the difficulties may be addressed early.

b. The number of new amputees who become New Zealand Artificial Limb Board clients as a proportion of the number of first time limb amputees in New Zealand.

Statistics on hospital amputation procedures were established during the previous financial year, and are now extracted on an annual basis. They were used to profile the 100 or so amputees each year who were not referred to the New Zealand Artificial Limb Board. Reasons for non-referrals were identified - primarily above knee amputations, diabetes and age-related co-morbidities. This information will provide the basis for future work to improve the referral rates from specific hospitals.

c. Mobility. The percentage of new amputees achieving the level of mobility and functional independence predicted at the time of fitting.

The indicator for this KPI was that the trial was carried out and evaluated. With all the outcome measuring tools, patients are measured two or three times in their first year. Data for the first year’s cohort will be available in June 2008.

It is intuitive that providing a person with an artificial limb will increase their mobility – however, the outcome tools provided the means of **measuring** this on an individual and an organisational basis. Interim evaluation indicates that the measuring process provides useful clinical tools for physiotherapists that are consistent across the country, and that motivate and encourage patients. It also ensures that patients are closely monitored during their first crucial year so that no-one “falls through the net”.

Overall, the New Zealand Artificial Limb Board is firmly of the opinion that the outcome measures project is proving a success at a clinical level, at an agency level and at a broader social level. It is still a work in progress, but it is good to have made such an encouraging start.

Objective 4

- **Develop a profile that leads to a recognised public image of a confident, energetic and innovative organization**

Develop the New Zealand Artificial Limb Board identity. A wide range of activities contributed to this goal in the 2006-07 year. On the international scene, papers and posters were prepared by staff and accepted for presentation at the World Congress of the International Society for Prosthetics and Orthotics in July/August 2007.

The New Zealand Artificial Limb Board took part in a number of national and local meetings, e.g. Diabetics seminar, Disability Expo, Amputees Federation of New Zealand Annual General Meeting, etc. Thirty-three presentations were delivered by staff of the New Zealand Artificial Limb Board, most to other health professionals. The New Zealand Artificial Limb Board website was further developed to include annual statistics.

The New Zealand Artificial Limb Board also contributes to initiatives of other government agencies, e.g. its staff participated in State Services Commission consultations regarding the development of a State Services Code of Conduct and on Development Goals for State Services, as well as surveys conducted by other agencies.

Negotiations with Paralympics New Zealand were held with the aim of developing protocols regarding artificial limbs and technical support for high performing amputee athletes.

Financial Performance

Notes	Actual 2007 \$000	Budget 2007 \$000	Actual 2006 \$000
Income	6,971	6,656	6,614
Expenditure	6,948	7,097	6,737
Net surplus/(deficit)	23	(441)	(123)

Statement of Accounting Policies for the Year ended 30 June 2007

Reporting entity

These are the financial statements of the New Zealand Artificial Limb Board, a Crown entity in terms of the Crown Entities Act 2004. These statements have been prepared in accordance with the Crown Entities Act 2004.

Measurement base

The financial statements have been prepared on an historical cost basis.

Accounting policies

The following particular accounting policies which materially affect the measurement of financial performance and financial management have been applied.

Budget figures

The budget figures are those adopted by the Board at the beginning of the financial year.

The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the Board for the preparation of the financial statements.

Revenue

The New Zealand Artificial Limb Board principally derives its revenue from the Crown through contracts with the Ministry of Health and ACC for services to third parties and from interest on investments. Such revenue is recognised when earned and is reported in the financial period to which it relates.

Goods and Services Tax (GST)

All items in the financial statements are exclusive of GST, with the exception of accounts receivable and accounts payable which are stated with GST included.

Taxation

The New Zealand Artificial Limb Board is a public authority in terms of the Income Tax Act 2004 and consequently is exempt from income tax.

Accounts receivable

Accounts receivable are stated at their expected realisable value after providing for doubtful and uncollectable debts.

Investments

Short term investments are deposited with registered New Zealand banks and are stated at cost.

Property, Plant and Equipment

All property, plant and equipment are recorded at cost. Any write-down of an item to its recoverable amount is recognised in the statement of financial performance.

Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment, at a rate which will write off the cost of the assets to their estimated residual value over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings & Improvements	5 - 50 years	2 - 21 %
Plant and equipment	10 years	10%
Furniture and Fittings	5 years	20%
Software	5 years	20%
Computer Equipment	3 years	33%

Employee Entitlements

Provision is made in respect of the New Zealand Artificial Limb Board's liability for annual leave entitlements calculated on the basis of current rates of pay. Long service leave has been calculated and valued on an actuarial basis.

Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease expenses are recognised on a systematic basis over the period of the lease.

Financial instruments

The New Zealand Artificial Limb Board is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, debtors and creditors. All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the statement of financial performance.

Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the New Zealand Artificial Limb Board invests as part of its day-to-day cash management.

Operating activities includes all activities other than investing and financial activities. The cash inflows include all receipts from the sale of goods and services and other sources of revenue that support the New Zealand Artificial Limb Board's operating activities. Cash outflows include payments made to employees, suppliers and for taxes.

Investing activities are those activities relating to the acquisition and disposal of current and non-current securities and any other non-current assets.

Financing activities are those activities relating to changes in equity and debt capital structure of the New Zealand Artificial Limb Board and those activities relating to the cost of servicing the New Zealand Artificial Limb Board's equity capital.

Foreign exchange

Foreign currency transactions are converted into New Zealand dollars at the exchange rate at the date of the transaction. Where a forward exchange contract has been used to establish the price of a transaction, the forward rate specified in that foreign exchange contract is used to convert that transaction to New Zealand dollars. Consequently, no exchange gain or loss resulting from the difference between the forward exchange contract rate and the spot exchange rate on date of settlement is recognised.

Monetary assets and liabilities are translated to New Zealand dollars at the closing exchange rate. The resulting unrealised exchange gain or loss is recognised in the Statement of Financial Performance. Other exchange gains or losses, whether realised or unrealised, are recognised in the Statement of Financial Performance in the period to which they relate.

Changes in accounting policies

There have been no changes in accounting policies since the date of the last audited financial statements. All policies have been applied on a consistent basis with previous years.

Statement of Financial Performance for the Year ended 30 June 2007

	Notes	Actual 2007 \$000	Budget 2007 \$000	Actual 2006 \$000
Revenue				
Crown revenue		6,676	6,385	6,290
Other revenue		68	84	100
Interest income		227	187	224
Total revenue		6,971	6,656	6,614
Expenditure				
Personnel		2,739	2,846	2,620
Operating		3,782	3,772	3,659
Depreciation		241	244	251
Rehabilitation ³		127	143	127
Training & Research ⁴		59	92	80
Total Expenses	1	6,948	7,097	6,737
Net surplus/(deficit) from operations		23	(441)	(123)

Statement of Movements in Equity for the Year ended 30 June 2007

	Notes	Actual 2007 \$000	Budget 2007 \$000	Actual 2006 \$000
Operating surplus/(deficit)		23	(441)	(123)
Total recognised revenues and expenses for the period		23	(441)	(123)
Public equity as at 1 July 2006		5,713	5,738	5,836
Public equity as at 30 June 2007	2	5,736	5,297	5,713

The accompanying accounting policies and notes form part of these financial statements.

³ Physiotherapy hours were increased during 2006/2007 by appointing part-time physiotherapists in two main centres. Wage costs are included in Personnel expense.

⁴ Training of staff and new high tech component sessions incurred minimal outsource costs. Wage cost of \$76,000 for staff development is included in Personnel expense.

**Statement of Financial Position
as at 30 June 2007**

	Notes	Actual 2007 \$000	Budget 2007 \$000	Actual 2006 \$000
Total Public Equity		5,736	5,297	5,713
Represented by:				
Current Assets				
Cash and Bank		679	469	457
Receivables and prepayments	3	591	687	775
Short-term deposits		2,427	1,643	2,907
Inventory	4	1,308	1,450	1,469
Total current assets		5,005	4,249	5,608
Non-current assets				
Property, plant and equipment	5	1,473	1,753	866
Total non-current assets		1,473	1,753	866
Total assets		6,478	6,002	6,474
Current liabilities				
Payables	6	403	430	403
Employee entitlements	7	224	165	187
Accruals salaries	7	59	45	111
Total current liabilities		686	640	701
Non-current liabilities				
Employee entitlements	7	56	65	60
Total non-current liabilities		56	65	60
Total liabilities		742	705	761
Net assets		5,736	5,297	5,713

The accompanying accounting policies and notes form part of these financial statements.

Statement of Cash Flows for the Year ended 30 June 2007

	Notes	Actual 2007 \$000	Budget 2007 \$000	Actual 2006 \$000
Cash flows from operating Activities				
Cash was provided from:				
Supply of services		6,921	6,445	6,239
Interest received	10	228	197	238
		7,149	6,642	6,477
Cash was applied to:				
Payments to employees		(2,760)	(2,846)	(2,597)
Payments to suppliers		(3,799)	(3,893)	(3,820)
Net Goods and Services tax		2	(5)	16
		(6,557)	(6,744)	(6,401)
Net cash flows from operating activities	8	592	(102)	76
Cash flows from investing activities:				
Cash was provided from:				
Sale of property, plant and equipment		-	-	4
		-	-	4
Cash was applied to:				
Purchase of property, plant and equipment		(850)	(1,163)	(101)
Decrease in term deposits		480	1,312	(20)
		(370)	149	(121)
Net cashflow from investing activities		222	47	(117)
Net increase/(decrease) in cash held		222	47	(41)
Add opening cash		457	422	498
Closing cash		679	469	457

The accompanying accounting policies and notes form part of these financial statements.

**Statement of Commitments
as at 30 June 2007**

	2007 \$000	2006 \$000
Non-cancellable operating lease commitments		
Not later than one year	34	74
Later than one year and not later than two years	34	34
Later than two years and not later than five years	8	42
Later than five years	-	-
Capital commitments		
Not later than one year	80	-
Total commitments	156	150

**Statement of Contingent Liabilities
as at 30 June 2007**

The New Zealand Artificial Limb Board has no contingent liabilities as at 30 June 2007 (30 June 2006: Nil).

The accompanying accounting policies and notes form part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 June 2007

Note 1: Operating deficit

	2007 \$000	2006 \$000
The net deficit after charging for		
Personnel costs	2,745	2,603
Change in long service leave provision	(6)	17
Total personnel costs	2,739	2,620
Operational costs	769	886
Material costs	2,987	2771
Fees paid to auditors	29	23
Board members' fees	68	60
Board members' expenses	15	23
Depreciation		
Buildings	1	1
Plant & equipment	52	57
Furniture & fittings	23	27
Computer equipment	17	21
Software	148	145
Total depreciation for the year	241	251
Rental expense on operating leases	99	104
Bad debts written off	-	-
Total costs for operations	6,947	6,738
After adjusting		
Net loss/(gain) on sale of property, plant and equipment	1	(1)
Total costs for operations	6,948	6,737

Note 2: Public Equity

	2007 \$000	2006 \$000
General funds		
Opening balance	5,713	5,836
Net surplus/(deficit)	23	(123)
	5,736	5,713
Less Board-created reserves		
Property occupancy reserve	(1,639)	(2,460)
IT enhancement reserve	(178)	(178)
Centre upgrading reserve	(81)	(81)
Research and development reserve	(298)	(273)
Closing general funds	3,540	2,721
Movement in Board reserves		
Property occupancy reserve		
Opening balance	2,460	2,491
Transferred from general funds	(821)	(31)
Balance as at 30 June 2007	1,639	2,460
IT enhancement reserve		
Opening balance	178	220
Transferred from general funds	-	(42)
Balance as at 30 June 2007	178	178
Centre upgrading reserve		
Opening balance	81	99
Transferred from general funds	-	(18)
Balance as at 30 June 2007	81	81
Research and development reserve		
Opening balance	273	247
Transferred from general funds	25	26
Balance as at 30 June 2007	298	273
Total Board created reserves	2,196	2,992

Note 3: Receivables and prepayments

Accounts receivable and prepayments	2007	2006
	\$000	\$000
Trade debtors	506	695
Other amounts receivable	27	41
Interest accrual	19	20
Prepayments	39	19
Total	591	775

Note 4: Inventory

Inventory on hand	2007	2006
	\$000	\$000
Materials	1,086	1,279
Work in progress	222	190
Total	1,308	1,469

Note 5: Property, plant and equipment

Actual 2007	Cost	Accumulated Depreciation	Net Book Value
	\$000	\$000	\$000
Buildings	918	(22)	896
Plant and equipment	689	(313)	376
Furniture and fittings	333	(288)	45
Computer equipment	272	(247)	25
Software	740	(609)	131
Total	2,952	(1,479)	1,473

Actual 2006	Cost	Accumulated Depreciation	Net Book Value
	\$000	\$000	\$000
Buildings	99	(22)	77
Plant and equipment	687	(264)	423
Furniture and fittings	334	(285)	49
Computer equipment	290	(253)	37
Software	740	(460)	280
Total	2,150	(1,284)	866

Note 6: Payables and accruals

	2007 \$000	2006 \$000
Trade creditors	161	220
Accrued expenses	179	101
Income in advance	3	-
GST provision	60	82
Total	403	403

Note 7: Employee entitlements

	2007 \$000	2006 \$000
Salary related accruals	59	111
Annual leave	206	167
Long service leave	74	80
Total	339	358
Current	283	298
Non-current	56	60
Total	339	358

Note 8: Reconciliation of the net surplus/(deficit) from operations with the net cashflows from operating activities

	2007 \$000	2006 \$000
Net surplus/(deficit) from operations	23	(123)
Add (less) non-cash items:		
Depreciation	241	251
Loss/(gain) on disposal of property, plant and equipment	1	(1)
Increase/(decrease) in non-current employee entitlements	(4)	(3)
Total non-cash items	238	247
Add (less) movements in working capital items:		
Movement in receivables and prepayments	182	(134)
Movement in payables	5	103
Movement in Work in Progress and Stock	161	(43)
Movement in current employee entitlements	(17)	26
Total movements in working capital	331	(48)
Net cash flow from operating activities	592	76

Note 9: Related party transactions

The New Zealand Artificial Limb Board is a wholly owned entity of the Crown. All transactions entered into with other government departments and State Owned Enterprises are conducted at arm's length on normal business terms except for the lease agreements with Crown in place for the use of premises which are at nominal rents.

No severance payments have been made to Board members. Remuneration through fees is all-inclusive.

Note 10: Financial instruments

The New Zealand Artificial Limb Board is party to financial instruments as part of its everyday operations. These financial instruments include bank accounts, bank deposits, accounts receivable and accounts payable.

The New Zealand Artificial Limb Board is risk averse and seeks to minimise its exposure from its operating activities. Its policies do not allow any transactions that are speculative in nature.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to the New Zealand Artificial Limb Board, causing the New Zealand Artificial Limb Board to incur a loss.

The New Zealand Artificial Limb Board has a credit risk in its holdings of various financial instruments. These instruments include cash, bank deposits and accounts receivable.

The New Zealand Artificial Limb Board places its investments with institutions that have a high credit rating. It also reduces its exposure to risk by limiting the amount that can be invested in any one institution. The New Zealand Artificial Limb Board believes that these policies reduce the risk of any loss that could arise from its investment activities. The New Zealand Artificial Limb Board does not require any collateral or security to support financial instruments.

There is no significant concentration of credit risk.

Fair value

The fair value of all financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Currency risk

The New Zealand Artificial Limb Board avoids the risk of loss through fluctuating overseas currency exchange rates by operating on a cost plus charge out policy. No foreign currency hedge transactions are entered into.

Interest rate risk

The New Zealand Artificial Limb Board does not consider that there is any significant interest exposure to interest risk on its investments. Interest rates for short term deposits ranged from 7.19 – 7.72%.

Note 11: Employees' remuneration

\$000	Number of Employees 2007	Number of Employees 2006
100-110	1	1
110-120	-	-
120-130	-	-
130-140	1	1

The General Manager's remuneration is in the band of \$130,000-\$140,000 (2006: \$130,000 - \$140,000).

Note 12: Board Members' fees

Fees paid to members of the Board were as follows

	2007 \$000	2006 \$000
A G Hall **	26	19
J Thompson	8	9
G F Lamb	9	8
N D Millar	8	8
L L Peacock	9	8
C Johnstone	8	8
Total	68	60

** Including a previous year adjustment of \$5,000.00

Note 13: Post balance date events

There are no events after balance date that affect the presentation of these financial statements.

Note 14: Major budget variations

The financial statements show a surplus of \$23,700 on the year's operations compared with a projected budget deficit of \$441,000. The main items contributing to this variance are as follows:

Crown revenue

Increased demand for services to clients and a negotiated increased funding in MOH contract resulted an additional \$291,000 of revenue.

Interest income

There was an increase of \$40,000 on budgeted income from investments due to higher interest rates.

Operating costs

Three special projects were cancelled or put on hold. This resulted in an under-spend of \$52,000.

Personnel costs

Delays in appointment of personnel to existing vacancies in 2006/2007 resulted in an under-spend of \$106,000

15. Implementation of New Zealand International Financial Reporting Standards (NZ IFRS)

In December 2002, the New Zealand Accounting Standards Review Board announced that the New Zealand International Financial Reporting Standards (NZ IFRS) will apply to all New Zealand reporting entities for the periods commencing on or after 1 January 2007, with earlier adoption optional. In 2003, the Minister of Finance announced that the Crown will first adopt NZ IFRS for its financial year beginning 1 July 2007.

Changes in Accounting Policies on Transition to NZ IFRS

In complying with NZ IFRS for the first time, the New Zealand Artificial Limb Board will need to restate amounts previously reported under current New Zealand accounting standards (NZ GAAP) using NZ IFRS. This will also require a restatement of opening balances in the Statement of Financial Position as at 1 July 2006 with any necessary transitional adjustments being recognised mainly against Tax Payers' Funds at that date.

The anticipated changes in accounting policies from the transition to NZ IFRS are presented below.

(i) Computer Software

Currently all computer software is classified under property, plant and equipment in the Statement of Financial Position. Under NZ IFRS, computer software is to be classified as an intangible asset provided it is not an integral part of the related hardware. As this is a reclassification within the Statement of Financial Position there will be no impact on the net assets of the New Zealand Artificial Limb Board.

(ii) Short-term deposits

Currently short-term deposits are recorded separately under Current assets. Under NZ IFRS, short-term deposits will be stated as cash and cash equivalents in the Statement of Financial Position.

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