

Report of the

**NEW ZEALAND
ARTIFICIAL LIMB BOARD**

**For the Year Ended
30 June 2008**

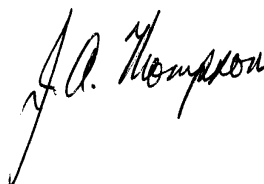
*Presented to the House of Representatives pursuant to Section 150 (3) of
the Crown Entities Act 2004*

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 2008.



A G Hall
Chair



Jennifer Thompson
Deputy Chair

CONTENTS

	<i>Page</i>
About the New Zealand Artificial Limb Board _____	4
Chair's Report _____	6
Governance and Accountability Statement _____	10
Governance Philosophy _____	11
Statement of Responsibility _____	13
Audit report _____	14
Statement of Service Performance _____	17
Statement of Financial Performance _____	27
Statement of Financial Position _____	28
Statement of Movements in Equity _____	29
Statement of Cash Flows _____	30
Notes to the Financial Statements _____	31
Contact Information _____	53

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

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.

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
Wellington Limb Centre	Tauranga 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

Each amputee is an individual, and needs individual care and prescription. The New Zealand Artificial Limb Board's service to about 4,300 New Zealand amputees deals daily with babies to centenarians, trauma patients who are well and healthy to terminal cancer patients, and high performance athletes to depressed individuals with low motivation. The staff must be aware of changes in needs and attitudes of their patients and be sensitive as well as professionally proficient.

For most amputees, the actual loss of a limb is a once in a lifetime event, but it remains an everyday reality. Life for amputees is made up of the hours in the day that they wear their limbs and the hours that they do not. Amputees develop and change their patterns of life accordingly. A 10 year old needing to get out of bed in the night may not find it too difficult to hop around without a prosthetic leg on, but that may be a big ask of a 75 year old with arthritis. In prosthetic terms, too, needs change with physical changes in strength, weight, fitness, health and activity levels.

The Board's job is to guide the Limb Service to provide amputees with the opportunity to lead lives as full and productive as possible and to ensure that the Service itself has the best people, resources and skills to do the job. At the same time, it must remain aware of its responsibilities as a sole, government, national provider to give good value for money within a service that remains, for the most part, free to New Zealand amputees. In 2007-08 I believe we have continued to achieve this and moved forward in our goals to continually enhance the Service.

The Year in Review

It is a truism to say that the Board's prime responsibility is to make, fit and maintain artificial limbs for New Zealand amputees, to contribute to the rehabilitation of amputees and assist them in achieving their desired level of independence and satisfaction in daily living.

For many years, indeed since the end of the Second World War, the NZALB has provided prosthetic limbs at a state-of-the-art level for amputees. Over recent years there has been an increasing emphasis on the rehabilitative aspects of living with limb loss including physiotherapy services, gait training, occupational therapy and other aspects of a broader-based service than simply the provision of "hardware".

The year under review has seen a continuation of this parallel emphasis.

While there have been further increases in physiotherapy hours in Limb Centres, greater emphasis has been given to services available to amputees away from the Limb Centres. Amputee care has been enhanced by giving a lead to hospitals as to the appropriate pathway of care for prospective amputees and immediately post-amputation. Staff from Limb Centres have presented widely to allied health professionals to increase the understanding of amputee needs. In-service courses have been provided for professionals outside the Limb Service to achieve an understanding of amputee care. A computer-based programme has been made available that enables individually-designed exercise programmes to be used by physiotherapists for amputees.

In parallel, overseas developments in increasingly sophisticated technology have remained under constant review for application in the New Zealand context.

Last year's Annual Report noted the inauguration of a project to measure mobility, independence and health-related quality of life on a regular basis in respect of new amputees.

Overall, this outcomes project is developing very well to:

- measure the NZALB's service along the amputation pathway
- provide a feedback loop that has led to many service improvements
- provide the basis for benchmarking for the future
- provide quality data for funding
- meet the obligations of the NZALB for non-financial reporting

The outcomes project remains a work in progress but is showing good signs as a solid foundation for the future.

In recognising that it is a sole national provider, the NZALB has a special obligation to remain constantly alert to developing and enhancing the Service through research and development and interaction with professionals in other countries. This has been exemplified by the presentation of papers at international congresses in Australia and Canada based on, inter alia, the outcomes measures project which is unlike any other in the world. It is evincing much interest. Equally, visits from overseas experts and extensive training of NZALB prosthetists and technicians ensure the maintenance of high standards and an appreciation of new approaches and new technology. The New Zealand Limb Service is highly regarded by overseas suppliers and this leads to frequent specialist visitors coming to New Zealand, with techniques and technology to enhance the service to amputees.

A difficulty for any relatively small professional group is the ability to provide for the education of new professionals to maintain a flow of new staff and refreshment of training and ideas. For about five years there have been efforts to find a way of providing a prosthetics and orthotics degree within tertiary education in New Zealand.

This work continued with joint input from Auckland University of Technology and Latrobe University in Melbourne, Australia, who have undertaken to develop a Memorandum of Understanding for a degree course. The degree builds from a basic first year health science course at AUT followed by three years at Latrobe for the remainder of the degree course, and in the fourth year, clinical placements back in New Zealand. This is seen as a promising development in the continuing quest for highly competent prosthetists.

Over the years prosthetists have provided special assistance for amputees seeking participation in sport. In the year under review this was taken a stage further with a Memorandum of Understanding between Paralympics New Zealand and NZALB to provide special funding for five athletes who had been selected to compete at the Paralympic Games following the Beijing Olympics. The agreement and the prospect of a good medal haul in Beijing gave further validity to the value of research and development for high-performing athletes which provides spin-off to enhance the service to all others.

I commend to your attention the detailed report that follows.

Financial Results

The Statement of Financial Performance shows gross revenue from operations of \$7,147,000 compared with \$6,748,000 the previous year. Income is derived principally from contracts with ACC for trauma-based amputees and with the Ministry of Health's agent, Capital & Coast District Health Board, for amputees with illness-based amputations or long-standing trauma-based amputations. In addition, income is received from payments on behalf of war amputees, private insurers, health benefits and private supply. This income, together with interest earnings, provided funds to cover all operating costs for the year and to leave a net surplus on the year's operations of \$120,000, in effect funding a small operating deficit from interest income. The net surplus compares with a net surplus of \$30,000 for the previous year.

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 to enhance rehabilitation services for amputees
 - contributing to the public good through providing educational training to health professionals and community health groups
 - developing resources for use in the community.

Membership of the Board

The Chair, Graeme Hall, and Deputy Chair Jennifer Thompson, were reappointed from 15 November 2007. A new Board member, Professor Richard Sainsbury, replaced Dr Nigel Millar on the Board from 15 November 2007. Board members are appointed by the Minister for Social Development and Employment under the Crown Entities Act 2004.

Board membership at the year end was:

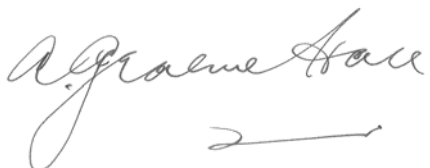
Chair	A Graeme Hall
Deputy Chair	Jennifer A Thompson
	Geoffrey F Lamb
	Richard Sainsbury
	Lorraine L Peacock
	Claire Johnstone

Conclusion

The 2007/08 year was a successful year for the New Zealand Artificial Limb Board in terms of its overall objectives. Thanks to my colleagues on the Board, the staff, physiotherapists and medical specialists whose work makes such a difference in the lives of New Zealand amputees.

We also acknowledge and thank those in other agencies with whom we work, and whose input also contributes to our ongoing development.

I have pleasure in submitting this Annual Report and the Financial Statements for the year ended 30 June 2008.

A handwritten signature in cursive script, reading "A. Graeme Hall". The signature is written in black ink on a white background. Below the main signature, there is a smaller, horizontal flourish or scribble.

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 were few changes in staff. Priorities for the year were that: remuneration and conditions of employment were considered in the context of renewing the collective agreement with the PSA; senior managers continued to receive ongoing leadership training through State Services Commission seminars; staff development and study relevant to employment was supported; policies covering bullying and harassment and discipline were developed and adopted; and health and safety issues were addressed through compliance with the Hazardous Substance and New Organisms Act 1996.

The New Zealand Artificial Limb Board continued its practice of employing staff on a flexible or part-time basis. This year there were two redundancies through closing areas of manufacture that were no longer practical. Health and safety issues are of paramount importance in a manufacturing environment and were routinely addressed at staff meetings. Extensive training was received by staff and is written up elsewhere in this report. Opportunities for clinical placements were provided for students of prosthetics and orthotics, physiotherapy and podiatry.

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. Quarterly reports inform 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 develop strategies and policies, 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 and act appropriately.

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 13 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 both the Public Service Code of Conduct and a New Zealand Artificial Limb Board 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 2008

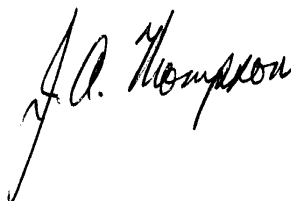
In terms of the Crown Entities Act 2004, the Board is responsible for the preparation of the New Zealand Artificial Limb Board's financial statements and the statement of service performance, and for the judgments used in them.

The Board of the New Zealand Artificial Limb Board has the 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, these financial statements and statement of service performance for the year ended 30 June 2008 fairly reflect the financial position and operations of the New Zealand Artificial Limb Board.



A G Hall
Chair



Jennifer Thompson
Deputy Chair

30 October 2008

AUDIT REPORT**TO THE READERS OF
THE NEW ZEALAND ARTIFICIAL LIMB BOARD'S
FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2008**

The Auditor-General is the auditor of the 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 2008.

Unqualified Opinion

In our opinion:

- The financial statements of the New Zealand Artificial Limb Board on pages 27 to 52:
 - 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 2008; 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 20 to 26:
 - 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 30 October 2008, 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 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 and 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

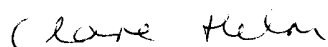
The Board is responsible for preparing the financial statements and statement of service performance in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the New Zealand Artificial Limb Board as at 30 June 2008 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 statement of service performance of New Zealand Artificial Limb Board for the year ended 30 June 2008 included on the New Zealand Artificial Limb Board's website. The New Zealand Artificial Limb Board is responsible for the maintenance and integrity of the New Zealand Artificial Limb Board's website. We have not been engaged to report on the integrity of the New Zealand Artificial Limb Board's website. We accept no responsibility for any changes that may have occurred to the financial statements and statement of service performance since they were initially presented on the website.

The audit report refers only to the financial statements and 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 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 30 October 2008 to confirm the information included in the audited financial statements and statement of service performance presented on this website.

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 2008

Context

The New Zealand Artificial Limb Board provides a high quality service that enhances amputees' mobility and facility to fully participate in society. The New Zealand Artificial Limb Board provides services that routinely include consultation with and contributions from 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.



The photo shows limbs both with and without a cosmetic cover – a matter of patient choice.

New Referrals

During the 2007-08 year, the number of new patients referred and registered at the New Zealand Artificial Limb Board was 391 compared with 376 for the previous year.

Of the new referrals, 65% were male and 35% 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 66%, with 13% being Maori, 9% 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. Work is being done to ensure such decisions fit appropriate parameters. 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 2007-08 year, of the 391 referred to the limb service, 36 were considered unsuitable or decided of their own accord not to proceed, and 40 died during the year.

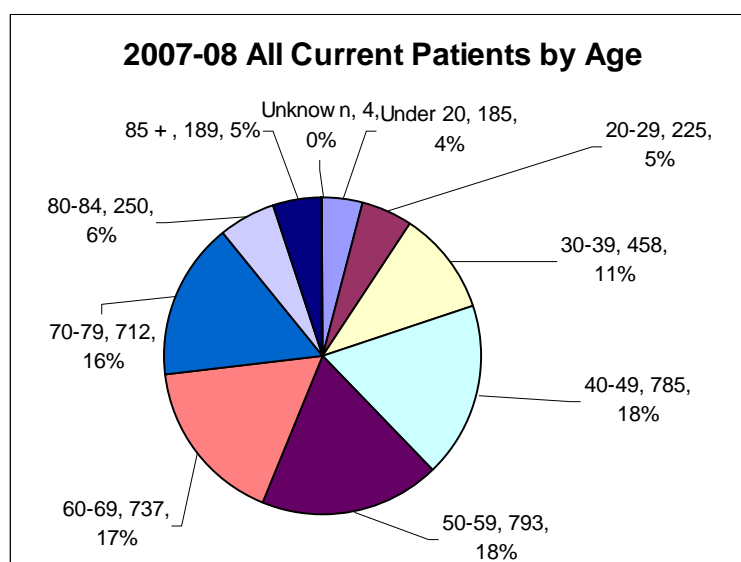
Those 391 newly registered had 428 amputations, which included 35 people with more than one amputation. The majority of amputations (53%) were at the below knee level, with 31% being above knee, and 5% being upper limb amputations. A range of minor categories made up the remainder, e.g. hip disarticulations, through knee amputations.

All Current Patients

As at 30 June 2008 the service catered to 4,356 current patients registered with the New Zealand Artificial Limb Board throughout New Zealand.

The group was made up of 74% males, and 26% females. In ethnicity, 75% were New Zealand European, 12% Maori, and 7% 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.



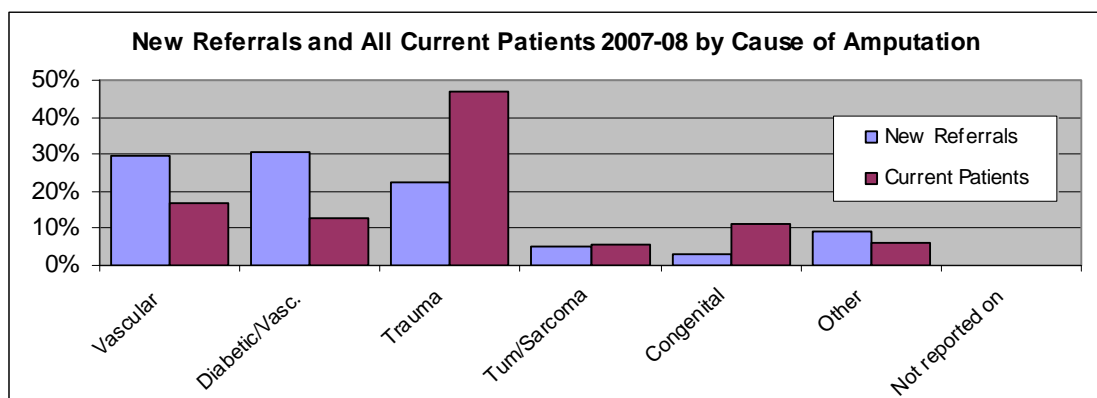
Of the 4,356 patients, trauma accounted for 47% of amputations, vascular failure 30% (including diabetes/vascular 13%), congenital limb loss 11%, and a variety of other causes such as infection and malignancy made up the remaining 12%.

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 2007-08 referrals entering the services against the current database as at 30 June 2008, 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 30%, and trauma accounted for 23% compared with the database figure of 47%.

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 2007-08 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 2007-08 financial year were:

Objective 1

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

- **prescribing, constructing, fitting and servicing appropriate prostheses**
- **contributing to amputee rehabilitation by working with other health service providers to develop a more integrated service.**

1. 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 2008	Actual 2007
New Limbs Supplied	830	860
No. of Remodels	263	209
No. of Resockets	386	361
No. of maintenance jobs	9,399	9,013

2. Integrated Services-

i. "Public good" aspects of the work of the New Zealand Artificial Limb Board were incorporated into the Statement of Intent 2008-09 and the Memorandum of Understanding with the Minister for Social Development and Employment.

The "public good" responsibilities of the New Zealand Artificial Limb Board have this year included providing clinical placements and observing roles for both physiotherapy and podiatry students at Artificial Limb Centres, and amputee treatment has been included in the physiotherapy curriculum at Otago Medical School in Christchurch. Further public good aspects are described in Objective 2.

ii. *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. Enhanced co-ordination between DHBs and the New Zealand Artificial Limb Board, primarily through physiotherapists, was set up with regard to referrals of amputees to ensure that the maximum

number of amputees was referred for fitting³. Presentations were made to national conferences of geriatricians and vascular surgeons on referral and surgical aspects of amputee issues.

iii. *Quality through staff training.* Emphasis is placed on keeping staff up to date with new overseas technology and procedures through training. In 2007-08, staff attended 7 technical courses, 27 general training courses, and themselves conducted 27 presentations on prosthetics issues. Representatives also attended a world scientific conference held by the International Society for Prosthetics and Orthotics. Staff made the largest New Zealand Artificial Limb Board contribution ever to this conference in offering both training courses in upper limb prosthetics and other papers.

Objective 2

- ***Manage and enhance resources and skills to provide quality services in a changing environment.***

a. *Working cooperatively with other agencies.* The New Zealand Artificial Limb Board has two main contracts, with the Ministry of Health and ACC.

Contract compliance. The New Zealand Artificial Limb Board complied with its contractual requirements with the Ministry of Health and the ACC, to whom it reported directly, and regularly through quarterly reports.

Ministry of Health: An increase to allow for CPI changes was received this year, with an option to make a funding application in June 2008. The Ministry of Health has also provided invaluable help in the area of national amputation statistics and data matching, which contributed to one of the New Zealand Artificial Limb Board's key performance indicators – see under Objective 4.

ACC: During the 2007-08 year the ACC conducted a review of the service to amputees. Further streamlining of procedures occurred as a result of the review that benefited both ACC and the New Zealand Artificial Limb Board. It is important for the smooth running of the contract that staff on both sides clearly understand the New Zealand Artificial Limb Board service, and in Auckland the NZALB organised a day-long training programme for ACC case managers. This was successful and is a model that is likely to be used in other centres throughout the country.

“Public Good”. It had been noted in previous years that physiotherapists in the community were lacking in knowledge of amputee care and gait issues. The New Zealand Artificial Limb Board considered that workshops and seminars for physiotherapists on these topics could help redress this gap. All centres have held such seminars, either in hospitals or at the Limb Centres themselves, and they have been enthusiastically received by those attending. The New Zealand Artificial Limb Board is confident that this knowledge will be reflected in enhanced care for amputees over time.

Paralympics New Zealand. A Memorandum of Understanding was negotiated with Paralympics New Zealand to provide artificial limbs, training and technical support for high performing amputee athletes. This MoU now covers five named athletes preparing for the Paralympic Games in Beijing, and a staff member attended in a support capacity at the Wheelchair and World Games in Taipei in September 2007. The New Zealand amputees won several gold, silver

³ See also under Objective 4, Outcome Measures.

and bronze medals at these games. The New Zealand Artificial Limb Board is delighted to assist with resources and expertise to support this dedicated and highly successful group of athletes and further support will be provided in Beijing.



Paula Tesoriero, Wellington amputee, competed successfully in the NZ Track Championships 2007. Paula is to represent New Zealand in the Paralympics in Beijing.

b. *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.

In order to procure the academic input on the theoretical side, AUT requested La Trobe University in Melbourne, Australia, which has had a well regarded prosthetics and orthotics school for many years, to contribute to the course. The Prosthetics and Orthotics School was restructuring its entire curriculum, but by January 2008 it had completed this exercise and agreed with AUT to prepare a joint Memorandum of Understanding for the degree course. It was intended that New Zealand students would undertake the basic components of a Health Science degree at AUT in Year 1, and then transfer to La Trobe for Years two and three. They would undertake clinical placements in New Zealand in Year 4. At the time of writing the Memorandum of Understanding was still pending.

Objective 3

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

a. *Productivity, efficiency and effectiveness.* Considerable progress on this ongoing project was made during the financial year. A high emphasis was placed on stock, which was analysed to reduce stock levels, eliminate obsolete stock and tailor stock levels more closely to job requirements.

The hydracadence division in Auckland was disestablished, along with a part-time position. Parts for hydracadence units had become unavailable and there were only a few patients still wearing these units. In Christchurch the stump sock division was also disestablished in December 2007 because the knitting machines were no longer able to be serviced efficiently and good quality stump socks were available commercially. Two part-time positions were involved in the knitting department.

Flow charts of production with breakdowns of production times had been developed in the 2006-07 year with staff consultation. In the current year, items on the flow charts, such as referrals, were analysed closely. Several hospitals were contacted to review and refine procedures and referrals of amputees. This will contribute to no-one "falling through the cracks" when transferring from hospitals to the New Zealand Artificial Limb Board service. Views of amputees were incorporated into processes, originating from the previous year's client satisfaction survey which had identified some information gaps that were subsequently addressed.

An in-depth analysis of the amputee pathway was undertaken by staff at Wellington Centre and Wellington Hospital. This covered information, referrals, procedures, post operative care and prosthetic care. Refinement and co-ordination of procedures has led to greater efficiency and enhanced amputee care for patients on this pathway.

IT changes during the year included a range of enhancements to streamline functions. The system was amended to include an improved search function, and the recording of outcome measures in the Limbs Information Management System. A new programme, PhysioTools, was installed for physiotherapists to design individual exercise programmes for patients from an extensive library of exercises with diagrams.

Changes were made to operational procedures relating to repairs and maintenance for ACC patients, in order to streamline processes.

b. Relationships with amputees. Close relationships were continued between Limb Centres and Amputee Societies at a local level and with the Amputees Federation of New Zealand at a national level. Several presentations were made at the Annual General Meeting of the Amputees Federation of New Zealand in March 2008. This ongoing dialogue, as well as the individualized nature of the service to amputees, ensured that amputee perspectives were incorporated in the day to day running of the New Zealand Artificial Limb Board.

c. Compliance with Government requirements. Considerable time and effort was spent in the financial area on compliance with the new requirements of the International Financial Reporting Standards. The new State Services Code of Conduct was also introduced to the New Zealand Artificial Limb Board.

Objective 4

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

a. Quality through establishing Outcome Measures

In its 2006-07 Statement of Intent, the New Zealand Artificial Limb Board outlined the framework for the outcome measures project, and the introduction of trial outcome measures. For the 2007-08 year it undertook to collate and analyse interim results of the implementation. Interim and final results were collated and final results are reported here.

The four outcomes to be measured in the long term were mobility, health related quality of life, independence and employability. A variety of objective and subjective measuring tools were chosen, e.g.

- annual statistics on all new amputations;
- questionnaires and walking tests that measured new lower limb patients at entry, 3-6 months later, and again a year later;

- a postal survey that canvassed a significant proportion of all the New Zealand Artificial Limb Board patients.

These tools measured the patient pathway, as described below.

Implementation tools. Three outcome measuring tools for new patients were introduced to Limb Centres in July 2006. A fourth tool was trialled in Hamilton and Christchurch Limb Centres.

Three key performance indicators were also trialled. The first was timed at the entry point for amputees to services available to them and was designed to ensure that the maximum possible number of new amputees had the opportunity to become mobile.

Performance Indicator. The number of new amputees who become New Zealand Artificial Limb Board clients as a proportion of the number of total notifications.

Statistics on hospital amputation procedures were established during the previous financial year, and are now extracted annually. They were used to profile the 85 amputees in the previous year that the hospitals did not refer to the NZALB. This information provided the basis for work to improve the referral rates from specific hospitals.

Result: From the NZ Health Information Service data, of the maximum potential total amputees in the 2006-07 year that could have been referred to the New Zealand Artificial Limb Board, 80% were referred.

It was also established that the 20% not referred were for sound reasons – above knee amputations, diabetes and older age groups associated with high levels of co-morbidities. We thank the Ministry of Health for their help with this aspect of the project.

The next performance indicator trialled was based on the extent to which amputees achieved mobility and independence after they were fitted with artificial limbs.

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 a trial in two centres was carried out and evaluated. The evaluation found that the predictive element of this tool did not live up to expectations and its administration time was too lengthy to introduce it nationally.

Replacement performance indicators were introduced for trial⁴ using a different measuring tool to measure mobility/independence, a questionnaire that assesses lower limb amputees' ambulatory skills and associated levels of independence based on both basic and advanced activities of daily living⁵:

Performance Indicator: The percentage gain in mobility and independence of primary lower limb amputees over a six month period after the initial limb fitting.

Patients are measured about a week after they are first fitted with an artificial limb, and then again six months later.

⁴ See NZALB Statement of Intent 2008-11 p. 20

⁵ Locomotor Capability Index 5, with 7 questions each on basic and advanced activities of daily living

Result: Of 235 patients in the base population, 72% completed the first two measures⁶ and improved their overall median scores from 27 to 42 out of a possible 56, a 26% increase.

Performance Indicator: The level of mobility and independence achieved at 6 months after the initial limb fitting (Measure 2) as a percentage of the optimal level of mobility and independence (maximum possible combined score for mobility and independence).

Result: The median of the measure at six months as a percentage of the maximum possible score is $42/56 = 75\%$.

The final indicator related to the experience of amputees with the New Zealand Artificial Limb Board services and measured their levels of satisfaction. The survey is held three-yearly and the last survey was held in 2007. The results are consistent with previous surveys.

Performance Indicator: Amputee satisfaction with the service as measured by customer satisfaction surveys

Result: 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.

For the first three indicators, this is the first set of results and so there is no other data to compare them with. It is therefore not known to what extent these results are good, but as results build up over time, they will contribute to benchmarking New Zealand Artificial Limb Board performance.

Overall, the outcomes project has:

- measured the organisation’s service along the amputee pathway;
- used a mixture of objective and subjective tests that have considerable clinical value;
- provided a feedback loop that has led to many service improvements (e.g. enhanced monitoring in first crucial year, consistent testing across NZ, more physiotherapy for amputees, data for research);
- provided the basis for benchmarking for the future;
- provided accurate information on amputees not referred to the New Zealand Artificial Limb Board, as a basis for working with hospitals to improve referral rates;
- met the obligations of the New Zealand Artificial Limb Board for non-financial reporting under the Crown Entities Act; and
- provided quality data for funding negotiations for the future.

More research will be needed to see how far the aggregation of individual results provides a measure of the performance of the whole organisation.

⁶ As at 30 June 2008 - reasons for not completing the measures were primarily: unsuitable for limb fitting, deceased, pending measure (usually waiting for health to improve sufficiently to return to the Limb Centre)

b. Staff development through research, shared ideas and new information. A wide range of activities contributed to this goal in the 2007-08 year.

On the international scene, the New Zealand Artificial Limb Board made its largest ever contribution to the World Congress of the International Society for Prosthetics and Orthotics in July/August 2007. A full instructional 1.5 hour course was provided by two of the New Zealand Artificial Limb Board surgeons, with a podium paper presented by a further surgeon. Three poster presentations were presented by other staff members. A full report on proceedings was collated and distributed to all staff so that the scientific value of this meeting could be shared.

The New Zealand Artificial Limb Board took part in four national conferences: the Public Finance forum in September 2007, the NZ Geriatricians Society conference in November 2007, the New Zealand Vascular Society conference in February 2008 and the Amputees Federation of New Zealand Annual General Meeting in April 2008. Twenty-seven presentations were delivered by staff of the New Zealand Artificial Limb Board, mostly to other health professionals.

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

Financial Performance

	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000
Income	7,399	7,046	6,975
Expenditure	7,279	6,866	6,945
Net surplus/(deficit)	120	180	30

Statement of Financial Performance for the Year ended 30 June 2008

	Note	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000
Income				
Revenue from Crown	2	6,996	6,787	6,676
Interest income		252	180	227
Other revenue		151	79	68
Gains	3	-	-	4
<i>Total income</i>		7,399	7,046	6,975
Expenditure				
Personnel costs	4	2,986	2,984	2,732
Depreciation and amortisation expense	9, 10	242	237	241
Other expenses	5	3,854	3,457	3,786
Rehabilitation		115	112	127
Training & Research		82	76	59
<i>Total expenditure</i>		7,279	6,866	6,945
Net surplus/(deficit)		120	180	30

Explanations of significant variances against budget are detailed in note 23.

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

Statement of Financial Position as at 30 June 2008

	Note	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000
Assets				
Current assets				
Cash and cash equivalents	6	3,550	3,089	3,106
Debtors and other receivables	7	572	681	552
Prepayments		34	41	39
Inventories	8	1,196	1,450	1,308
<i>Total current assets</i>		5,352	5,261	5,005
Non-current assets				
Property, plant and equipment	9	1,300	1,285	1,342
Intangible assets	10	36	44	131
<i>Total non-current assets</i>		1,336	1,329	1,473
Total assets		6,688	6,590	6,478
Liabilities				
Current liabilities				
Creditors and other payables	11	411	392	403
Employee entitlements	12	360	294	288
<i>Total current liabilities</i>		771	686	691
Non-current liabilities				
Employee entitlements	12	66	60	56
<i>Total non-current liabilities</i>		66	60	56
Total liabilities		837	746	747
Net Assets		5,851	5,844	5,731
Equity				
General funds	13	3,690	5,844	3,535
Board created reserves	13	2,161	-	2,196
Total equity		5,851	5,844	5,731

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

Statement of Movements in Equity for the Year ended 30 June 2008

	Note	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000
Balance at 1 July		5,731	5,664	5,701
Surplus/(deficit) for the year		120	180	30
Total recognised income and expense		120	180	30
Balance at 30 June		5,851	5,844	5,731

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

Statement of Cash Flows for the Year ended 30 June 2008

	Note	Actual 2008 \$000	Budget 2008 \$000	Actual 2007 \$000
Cash flows from operating activities				
Receipts from Crown revenue		6,990	6,815	6,859
Interest received		242	167	228
Receipts from other revenue		162	75	72
Payments to suppliers		(3,943)	(3,664)	(3,812)
Payments to employees		(2,902)	(3,010)	(2,758)
Goods and services tax (net)		23	24	3
Net cash from operating activities	14	572	407	592
Cash flows from investing activities				
Receipts from sale of property, plant and equipment		-	-	-
Purchase of property, plant and equipment		(120)	(116)	(850)
Purchase of intangible assets		(8)	(17)	-
Net cash from investing activities		(128)	(133)	(850)
Net increase/(decrease) in cash and cash equivalents		444	274	(258)
Cash and cash equivalents at the beginning of the year		3,106	2,815	3,364
Cash and cash equivalents at the end of the year	6	3,550	3,089	3,106

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

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

Notes to the Financial Statements

1 Statement of accounting policies for the year ended 30 June 2008

Reporting entity

The New Zealand Artificial Limb Board is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. As such, the New Zealand Artificial Limb Board's ultimate parent is the New Zealand Crown.

The New Zealand Artificial Limb Board's primary objective is to provide public services to the NZ public, as opposed to that of making a financial return.

Accordingly, the New Zealand Artificial Limb Board has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS).

The financial statements for the New Zealand Artificial Limb Board are for the year ended 30 June 2008, and were approved by the Board on 30 October 2008.

Basis of preparation

Statement of Compliance

The financial statements of the New Zealand Artificial Limb Board have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The financial statements comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

New Zealand Artificial Limb Board is a qualifying entity under the Framework of Differential Reporting as it not deemed publicly accountable for this purpose and is a small entity.

Accordingly, New Zealand Artificial Limb Board has taken the following exemptions allowed under the Framework

- IAS 1 paragraph 113
- IAS 8 paragraph 30
- IAS 24 paragraph 16
- IFRS 7 paragraph 25
- IFRS 7 paragraph 31 - 42

First year of preparation under NZ IFRS

This is the first set of financial statements prepared using NZ IFRS, and comparatives for the year ended 30 June 2007 have been restated to NZ IFRS accordingly. Reconciliations of equity and surplus/(deficit) for the year ended 30 June 2007 under NZ IFRS to the balances reported in the 30 June 2007 statements are detailed in note 23.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and in preparing an opening NZ IFRS statement of financial position as at 1 July 2006 for the purposes of the transition to NZ IFRS.

Measurement base

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

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of the New Zealand Artificial Limb Board is New Zealand dollars.

Significant accounting policies

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue from the Crown

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. The funding is restricted in its use to the purpose of meeting the New Zealand Artificial Limb Board's objectives as specified in the statement of intent.

Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

Interest

Interest income is recognised using the effective interest method. Interest income on an impaired financial asset is recognised using the original effective interest rate.

Provision of services

Revenue derived through the provision of services to third parties is recognised upon completion at the balance sheet date.

Leases

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the New Zealand Artificial Limb Board are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the statement of financial performance. Lease incentives received are recognised in the statement of financial performance over the lease term as an integral part of the total lease expense.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks both domestic and international, other short-term, highly liquid investments, with original maturities of three months or less and bank overdrafts.

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Impairment of a receivable is established when there is objective evidence that the New Zealand Artificial Limb Board will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered indicators that the debtor is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due).

Investments

At each balance sheet date the New Zealand Artificial Limb Board assesses whether there is any objective evidence that an investment is impaired.

Bank deposits

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition investments in bank deposits are measured at amortised cost using the effective interest method. For bank deposits, impairment is established when there is objective evidence that the New Zealand Artificial Limb Board will not be able to collect amounts due according to the original terms of the deposit. Significant financial difficulties of the bank, probability that the bank will enter into bankruptcy, and default in payments are considered indicators that the deposit is impaired.

Inventories

Inventories are held for the provision of services and measured at the lower of cost (calculated using the weighted average cost method) and current replacement cost. Where inventories are acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition. Inventories include stock on hand and work in progress.

Inventories in work in progress are valued at the weighted average cost at the time they were used. Labour is included at cost.

The write-down from cost to current replacement cost or net realisable value is recognised in the statement of financial performance in the period when the write-down occurs.

Accounting for foreign currency transactions

Foreign currency transactions are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the statement of financial performance.

The New Zealand Artificial Limb Board does not currently use forward exchange contracts to hedge exposure to foreign exchange risk.

Property, plant and equipment

Property, plant and equipment asset classes consist of leasehold improvements, plant and equipment, furniture and fittings and computer equipment.

Property, plant and equipment are shown at cost, less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the New Zealand Artificial Limb Board and the cost of the item can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of financial performance.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the New Zealand Artificial Limb Board and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of financial performance as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment, at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Leasehold Improvements	4.75 to 50 years	(2%-21%)
Plant and equipment	10 years	(10%)
Furniture and fittings	5 years	(20%)
Computer equipment	3 years	(33%)

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Intangible assets

Software acquisition and development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use by New Zealand Artificial Limb Board, are recognised as an intangible asset. Direct costs include the software development, employee costs and an appropriate portion of overheads. Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of the New Zealand Artificial Limb Board's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the statement of financial performance.

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

Acquired computer software	5 years	(20%)
Developed computer software	5 years	(20%)

Impairment of non-financial assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may 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 depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the New Zealand Artificial Limb Board would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of financial performance.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised

in the statement of financial performance, a reversal of the impairment loss is also recognised in the statement of financial performance.

For assets not carried at a revalued amount the reversal of an impairment loss is recognised in the statement of financial performance.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Employee entitlements

Short-term employee entitlements

Employee entitlements that the New Zealand Artificial Limb Board expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

The New Zealand Artificial Limb Board recognises a liability for sick leave to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent the New Zealand Artificial Limb Board anticipates it will be used by staff to cover those future absences.

The New Zealand Artificial Limb Board recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Long service leave entitlements that are payable beyond 12 months have been calculated on an actuarial basis.

The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- the present value of the estimated future cash flows.

The discount rate is based on the weighted average of interest rates for government stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to Kiwisaver and the NZ Artificial Limb Board Superannuation Scheme are accounted for as defined contribution superannuation scheme and are recognised as an expense in the statement of financial performance as incurred.

Defined benefit schemes

The New Zealand Artificial Limb Board makes contributions to the DBP Contributors Scheme (the scheme), which is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme. Further information on this scheme is disclosed in note 16.

Provisions

The New Zealand Artificial Limb Board recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Good and Service Tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

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

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The New Zealand Artificial Limb Board is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Budget figures

The budget figures are derived from the statement of intent as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ IFRS, using accounting policies that are consistent with those adopted by the New Zealand Artificial Limb Board for the preparation of the financial statements.

Changes in accounting policy

There have been no changes in accounting policy other than the transition to NZ IFRS.

2 Revenue from Crown

The New Zealand Artificial Limb Board has been provided with funding principally from the Crown for the specific purposes of the New Zealand Artificial Limb Board as set out in its founding legislation and the scope of the relevant government appropriations. Apart from these general restrictions, there are no unfulfilled conditions or contingencies attached to government funding (2007 nil).

3 Gains

	Actual 2008 \$000	Actual 2007 \$000
Net gain on sale of property, plant and equipment	-	-
Net foreign exchange gains	-	4
Total gains	-	4

4 Personnel costs

	Actual 2008 \$000	Actual 2007 \$000
Salaries and wages	2,774	2,599
Employer contributions to defined contribution plans	129	130
Increase/(decrease) in employee entitlements (note 12)	83	3
Total personnel costs	2,986	2,732

Employer contributions to defined contribution plans include contributions to Kiwisaver, NZ Artificial Limb Board Superannuation Plan with New Zealand Retirement Trust and the National Provident DBP Contributors Scheme.

5 Other Expenses

	Actual 2008 \$000	Actual 2007 \$000
Fees to auditor		
Audit fees for financial statement audit	29	29
Audit fees for NZ IFRS transition	7	-
Board members' fees	70	68
Board members' expenses	24	15
Material costs	2,982	2,991
Operating lease expense	128	99
Consultancy	8	-
Net foreign exchange losses	25	-
Net loss on sale of property, plant and equipment	1	1
Impairment of property, plant and equipment	23	-
Other	557	583
Total other expenses	3,854	3,786

6 Cash and cash equivalents

	Actual 2008 \$000	Actual 2007 \$000
Cash on hand and at bank	511	679
Cash equivalents – term deposits	3,039	2,427
Total cash and cash equivalents	3,550	3,106

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

The weighted average effective interest rate for term deposits is 8.21% (2007 7.27%).

7 Debtors and other receivables

	Actual 2008 \$000	Actual 2007 \$000
Trade debtors	531	506
Other receivables	12	27
Interest accrual	29	19
Total debtors and other receivables	572	552

The carrying value of receivables approximates their fair value.

8 Inventories

	Actual 2008 \$000	Actual 2007 \$000
Materials	992	1,086
Work in progress	204	222
Total inventories	1,196	1,308

The New Zealand Artificial Limb Board does not currently hold any inventory for distribution (2007: nil).

The write-down of materials held for production amounted to \$64,266 (2007: \$104,798). There have been no reversals of write-downs.

There are no inventories pledged as security for liabilities.

9 Property, plant and equipment

Movements for each class of property, plant and equipment are as follows:

	Leasehold Improve- ments \$000	Plant & equip- ment \$000	Furniture and fittings \$000	Computer Equipment \$000	Total \$000
Cost or valuation					
Balance at 1 July 2006	99	687	334	290	1,410
Additions	821	5	19	5	850
Disposals	(2)	(3)	(20)	(23)	(48)
Balance at 30 June 2007	918	689	333	272	2,212
Balance at 1 July 2007	918	689	333	272	2,212
Additions	78	10	29	4	121
Disposals			(5)	(13)	(18)
Balance at 30 June 2008	996	699	357	263	2,315
Accumulated depreciation and impairment losses					
Balance at 1 July 2006	22	264	285	253	824
Depreciation expense	1	52	23	17	93
Eliminate on disposal	(1)	(3)	(20)	(23)	(47)
Balance at 30 June 2007	22	313	288	247	870
Balance at 1 July 2007	22	313	288	247	870
Depreciation expense	49	51	24	15	139
Eliminate on disposal			(4)	(13)	(17)
Impairment losses		23			23
Balance at 30 June 2008	71	387	308	249	1,015
Carrying amounts					
At 1 July 2006	77	423	49	37	586
At 30 June and 1 July 2007	896	376	45	25	1,342
At 30 June 2008	925	312	49	14	1,300

10 Intangible assets

	Acquired software \$000	Internally generated software \$000	Total \$000
Cost			
Balance at 1 July 2006	203	537	740
Additions	-	-	-
Disposals	-	-	-
Balance at 30 June 2007	203	537	740
Balance at 1 July 2007	203	537	740
Additions	5	3	8
Disposals	-	-	-
Balance at 30 June 2008	208	540	748
Accumulated amortisation and impairment losses			
Balance at 1 July 2006	126	334	460
Amortisation expense	41	108	149
Disposals	-	-	-
Balance at 30 June 2007	167	442	609
Balance at 1 July 2007	167	442	609
Amortisation expense	23	80	103
Disposals	-	-	-
Balance at 30 June 2008	190	522	712
Carrying amounts			
At 1 July 2006	77	203	280
At 30 June and 1 July 2007	36	95	131
At 30 June 2008	18	18	36

There are no restrictions over the title of the New Zealand Artificial Limb Board's intangible assets, nor are there any intangible assets pledged as security for liabilities.

11 Creditors and other payables

	Actual 2008 \$000	Actual 2007 \$000
Creditors	185	161
Income in advance	17	3
Accrued expenses	120	179
GST	89	60
Total creditors and other payables	411	403

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms.

12 Employee entitlements

	Actual 2008 \$000	Actual 2007 \$000
Current employee entitlements are represented by:		
Accrued salaries and wages	125	59
Annual leave	214	206
Sick leave	3	5
Long service leave	18	18
<i>Total current portion</i>	360	288
Non-current employee entitlements are represented by:		
Long service leave	66	56
<i>Total non-current portion</i>	66	56
Total employee entitlements	426	344

The present value of long service leave obligations depend on a number of factors that are determined on an actuarial basis using a number of assumptions. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will impact on the carrying amount of the liability.

In determining the appropriate discount rate the New Zealand Artificial Limb Board considered the interest rates on NZ government bonds which have terms to maturity that match, as closely to possible, the estimated future cash outflows. The salary inflation factor has been determined after considering historical salary inflation patterns by an independent actuary. A weighted average discount rate of 6.3% (2007:6.6%) and an inflation factor of 3.0% (2007: 3.0%) were used.

If the discount rate were to differ by 1% from the New Zealand Artificial Limb Board's estimates, with all other factors held constant, the carrying amount of the liability would be an estimated \$4,000 higher/lower.

If the salary inflation factor were to differ by 1% from the New Zealand Artificial Limb Board's estimates, with all other factors held constant, the carrying amount of the liability would be an estimated \$4,000 higher/lower.

13 Equity

	Actual 2008 \$000	Actual 2007 \$000
General funds		
Balance at 1 July	5,731	5,701
Surplus/(deficit)	120	30
Balance at 30 June	5,851	5,731
Less Board-created reserves		
Property occupancy reserve	(1,561)	(1,639)
IT enhancement reserve	(178)	(178)
Centre upgrading reserve	(81)	(81)
Research and development reserve	(329)	(298)
Special funding reserve	(12)	-
Closing general funds	3,690	3,535
Movement in Board reserves		
Property occupancy reserves		
Opening balance	1,639	2,460
Transferred from general funds	(78)	(821)
Balance as at 30 June	1,561	1,639
IT enhancement reserve		
Opening balance	178	178
Transferred from general funds	-	-
Balance as at 30 June	178	178
Centre upgrading reserve		
Opening balance	81	81
Transferred from general funds	-	-
Balance as at 30 June	81	81
Research and development reserve		
Opening balance	298	273
Transferred from general funds	31	25
Balance as at 30 June	329	298
Special funding reserve		
Opening balance	-	-
Transferred from general funds	12	-
Balance as at 30 June	12	-
Total Board created reserves	2,161	2,196

14 Reconciliation of net surplus/(deficit) to net cash from operating activities

	Actual 2008 \$000	Actual 2007 \$000
Net surplus/(deficit)	120	30
Add/(less) non-cash items		
Depreciation and amortisation expense	265	241
<i>Total non-cash items</i>	265	241
Add/(less) items classified as investing activities		
(Gains)/losses on disposal of property, plant and equipment	1	1
<i>Total items classified as investing activities</i>	1	1
Add/(less) movements in working capital items		
Debtors and other receivables	(11)	182
Inventories	112	161
Creditors and other payables	3	5
Employee entitlements	82	(28)
<i>Net movements in working capital items</i>	186	320
Net cash from operating activities	572	592

15 Capital commitments and operating leases

	2008 \$000	2007 \$000
Capital commitments		
Property, plant and equipment	-	80
Total capital commitments	-	80

Operating leases as lessee

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows

	2008 \$000	2007 \$000
Not later than one year	113	34
Later than one year and not later than two years	76	34
Later than two years and not later than five years	-	8
Later than five years	-	-
Total non-cancellable operating leases	189	76

The New Zealand Artificial Limb Board has commercial leases on two properties:

- Dunedin Limb Centre, lease expires in April 2013 with an option to vacate the premises at the lease renewal date of May 2010,
- National Office in Wellington, lease expires September 2015 with two options to vacate the premises at the lease renewal dates September 2009 and September 2012.

The New Zealand Artificial Limb Board has assumed it will not vacate either of the premises at the lease renewal dates stated above. The future minimum lease payments if vacated at renewal date are \$187,000 (2007: \$72,000).

16 Contingencies

Contingent liabilities

Superannuation schemes

The New Zealand Artificial Limb Board is a participating employer in the DBP Contributors Scheme ("the Scheme"), which is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting as it is not possible to determine, from the terms of the Scheme, the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

As at 31 March 2007⁷, the Scheme has a past service surplus of \$33.7 million (11.4% of the liabilities). This amount is exclusive of Specified Superannuation Contribution Withholding Tax. This surplus was calculated using a discount rate equal to the expected return on the assets, but otherwise the assumptions and methodology were consistent with the requirements of NZ IAS 19.

The Actuary of the Scheme has recommended the employer contribution reduces from 2.0 times contributors' contributions to 1.0 times contributors' contributions. The 1.0 is inclusive of Specified Superannuation Contribution Withholding Tax.

⁷ Reported is the most current valuation; the National Provident Fund actuary valuation is not available until December of each year .

17 Related party transactions and key management personnel

The New Zealand Artificial Limb Board is a wholly owned entity of the Crown. The government significantly influences the role of the New Zealand Artificial Limb Board in addition to being its major source revenue.

The New Zealand Artificial Limb Board enters into transactions with government departments, state-owned enterprises and other Crown entities. Those transactions that occur within a normal supplier or client relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the New Zealand Artificial Limb Board would have adopted if dealing with that entity at arm's length in the same circumstances have not been disclosed as related party transactions.

18 Board member remuneration

The total value of remuneration paid or payable to each Board member during the year was:

	Actual 2008 \$000	Actual 2007 \$000
A G Hall (Chairperson)	25	26
J Thompson (Deputy Chairperson)	10	8
C Johnstone	9	8
G F Lamb	9	9
N D Millar	3	8
L L Peacock	9	9
R Sainsbury	5	-
Total Board member remuneration	70	68

There have been no payments made to committee members appointed by the Board who are not members of the Board during the financial year.

Employee remuneration

Total remuneration paid or payable	Actual 2008 \$000	Actual 2007 \$000
100,000 – 109,999	-	1
110,000 – 119,999	-	-
120,000 – 129,999	-	-
130,000 – 139,999	1	1
140,000 – 149,999	-	-
150,000 – 159,999	1	-
Total employees	2	2

Provision has been made for the maximum at risk portion payable in the 2008 remuneration packages. This assessment is made after balance date and has previously been expensed in the next reporting year.

During the year ended 30 June 2008, 3 (2007: 0) employees received compensation and other benefits in relation to cessation totaling \$65,924 (2007: Nil). No Board members received compensation or other benefits in relation to cessation (2007: 0).

19 Events after the balance date

There were no significant events after the balance date.

20 Categories of financial assets and liabilities

The carrying amount of financial assets and liabilities in each of the NZ IAS 39 categories are as follows:

	Actual 2008 \$000	Actual 2007 \$000
<i>Loans and receivables</i>		
Cash and cash equivalents	3,550	3,106
Debtors and other receivables	606	591
Total loans and receivables	4,156	3,697
<i>Financial liabilities measured at amortised cost</i>		
Creditors and other payables	411	403
Total financial liabilities measured at amortised cost	411	403

21 Capital management

The New Zealand Artificial Limb Board's capital is its equity, which comprises accumulated funds and other reserves. Equity is represented by net assets.

The New Zealand Artificial Limb Board is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives.

The New Zealand Artificial Limb Board manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities and general financial dealings to ensure the New Zealand Artificial Limb Board effectively achieves its objectives and purpose, whilst remaining a going concern.

22 Explanation of significant variances against budget

Explanations for significant variations from the New Zealand Artificial Limb Board's budgeted figures in the statement of intent are as follows:

Statement of financial performance

Revenue from Crown

Increased revenue of \$209,000 was primarily a direct result of an increase in services to new and existing ACC clients.

Interest revenue

Interest revenue is higher than budgeted by \$72,000 due to the increase cash and cash equivalents from the reduction in Inventories and receivables and higher interest rates.

Other revenue

Other income is demand driven and resulted in additional \$55,000 revenue than budgeted.

Operating expenses

Operating expenses were more than budgeted by \$396,000. The majority of this was increased material costs due to higher billings and some higher cost components prescribed. There was also an increase in rental costs on renewal of our two property leases, this was higher than expected.

23 Explanation of transition to NZ IFRS

Transition to NZ IFRS

As stated in note 1, these are the New Zealand Artificial Limb Board's first financial statements to be prepared in accordance with NZ IFRS.

The New Zealand Artificial Limb Board's transition date is 1 July 2006 and the opening NZ IFRS balance sheet has been prepared as at that date. The New Zealand Artificial Limb Board's NZ IFRS adoption date is 1 July 2007.

Exemptions from full retrospective application elected by the New Zealand Artificial Limb Board.

In preparing these financial statements in accordance with NZ IFRS 1, the New Zealand Artificial Limb Board has not applied any optional exemptions to full retrospective application of NZ IFRS.

The only mandatory exception from retrospective application that applies the New Zealand Artificial Limb Board is the requirement for estimates under NZ IFRS at 1 July 2006 and 30 June 2007 to be consistent with estimates made for the same date under previous NZ GAAP.

Reconciliation of equity

The following table shows the changes in equity, resulting from the transition from previous NZ GAAP to NZ IFRS as at 1 July 2006 and 30 June 2007.

	Note	1 July 2006			30 June 2007		
		Previous NZ GAAP \$000	Effect on Transition NZ IFRS \$000	NZ IFRS \$000	Previous NZ GAAP \$000	Effect on Transition NZ IFRS \$000	NZ IFRS \$000
Assets							
Current Assets							
Cash and cash equivalents	a	457	2,907	3,364	679	2,427	3,106
Debtors and other receivables	b	775	(19)	756	591	(39)	552
Prepayments	b		19	19	-	39	39
Inventories		1,469	-	1,469	1,308	-	1,308
Investments	a	2,907	(2,907)	-	2,427	(2,427)	-
<i>Total current assets</i>		5,608	-	5,608	5,005	-	5,005
Non current assets							
Property, plant and equipment	c	866	(280)	586	1,473	(131)	1,342
Intangible assets	c		280	280	-	131	131
<i>Total non-current assets</i>		866	-	866	1,473	-	1,473
Total assets		6,474	-	6,474	6,478	-	6,478
Liabilities							
Current liabilities							
Creditors and other payables		403	-	403	403	-	403
Employee entitlements	d	298	12	310	283	5	288
<i>Total current liabilities</i>		701	12	713	686	5	691
Non-current liabilities							
Employee entitlements	d	60	-	60	56	-	56
<i>Total non current liabilities</i>		60	-	60	56	-	56
Total liabilities		761	12	773	742	5	747
Net Assets		5,713	(12)	5,701	5,736	(5)	5,731
Equity							
General funds	e	5,713	(12)	5,701	5,736	(5)	5,731
Total equity		5,713	(12)	5,701	5,736	(5)	5,731

Explanatory notes – Reconciliation of equity

a. Cash and cash equivalents and investments

Those term deposits with maturities less than three months have been reclassified as cash and cash equivalents.

b. Prepayments

Prepayments are now disclosed separately from Debtors and other receivables.

c. Property, plant and equipment

Property, plant and equipment have been reclassified to separate out Intangible assets.

d. Employee entitlements – Sick leave

Sick leave was not recognised as a liability under previous NZ GAAP. NZ IAS 19 requires the New Zealand Artificial Limb Board to recognise employee's unused sick leave entitlement that can be carried forward at balance date, to the extent the New Zealand Artificial Limb Board anticipates it will be used by staff to cover future absences.

e. General funds

The adjustments to general funds are as follows:

	1 July 2006 \$000	30 June 2007 \$000
Sick leave liability	12	5
Total adjustment to general funds	12	5

Reconciliation of surplus for the year ending 30 June 2007

The following table shows the changes in the New Zealand Artificial Limb Board surplus, resulting from the transition from previous NZ GAAP to NZ IFRS for the year ending 30 June 2007.

	Note	Previous NZ GAAP \$000	Effect on transition to NZ IFRS \$000	NZ IFRS \$000
Income				
Revenue from Crown	2	6,676	-	6,676
Interest income		68	-	68
Other revenue		227	-	227
Gains	a 3	-	4	4
<i>Total income</i>		6,971	4	6,975
Expenditure				
Personnel costs	b 4	2,739	(7)	2,732
Depreciation and amortisation expense	9,10	241	-	241
Other expenses	a 5	3,782	4	3,786
Rehabilitation		127	-	127
Training & Research		59	-	59
<i>Total expenditure</i>		6,948	(3)	6,945
Net surplus/(deficit)		23	7	30

a. Gains (Other expenses)

Gains on foreign exchange were previously reported as a reduction to other expenses; these have now been restated under NZ IFRS.

b. Personnel costs

Provision for sick leave for year ending 30 June 2006 was \$12,000 reducing to \$5,000 for year ending 30 June 2007.

NEW ZEALAND ARTIFICIAL LIMB BOARD

Contact Information

BOARD AND NATIONAL OFFICE

General Manager
Executive Manager, Corporate
Manager Finance & Administration

G W P Mitchell
M R Lineham
G A Forster

Level 4
Quinovic House
32 Kent Terrace
PO Box 19160
WELLINGTON 6149

Telephone: (04) 385 9410
Telephone: (04) 385 9408
Fax: (04) 385 9412
E-mail: info@nzalb.govt.nz
Website: www.nzalb.govt.nz

AUCKLAND LIMB CENTRE

7 Horopito Street
AUCKLAND 1024

Manager: P Bargh

Telephone: (09) 630 0644
Fax: (09) 631 0041

HAMILTON LIMB CENTRE

222 Pembroke Street
P O Box 1418
HAMILTON 3204

Manager: C W Dobbs

Telephone: (07) 838 3269
Fax: (07) 838 3271

WELLINGTON LIMB CENTRE

42-46 Mein Street
P O Box 7281
Newtown
WELLINGTON 6021

Manager: R V Binet

Telephone: (04) 389 2045
Fax: (04) 389 8552

CHRISTCHURCH LIMB CENTRE

330 Burwood Road
CHRISTCHURCH 8083

Manager: G J Flanagan

Telephone: (03) 383 0501
Fax: (03) 383 3566

DUNEDIN LIMB CENTRE

C/o Public Hospital
Great King Street
DUNEDIN 9016
Fraser Bldg, 464 Cumberland Street
DUNEDIN 9016

Manager: G W P Mitchell

Telephone: (03) 474 7983
Fax: (03) 479 2413