

Annual Report

For the Year Ended 30 June 2010

NEW ZEALAND ARTIFICIAL LIMB BOARD

Report of the

**NEW ZEALAND
ARTIFICIAL LIMB BOARD**

**For the Year Ended
30 June 2010**

*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 2010.



A G Hall
Chair

29 October 2010



Claire Johnstone
Deputy Chair

29 October 2010

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About the New Zealand Artificial Limb Board

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

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

- *manufacture, import, export, market, distribute, supply, fit, repair and maintain artificial limbs and similar devices*
- *provide rehabilitative 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.*

Under the Statement of Intent, the activities of the New Zealand Artificial Limb Board have been aligned to Government priorities:

Value for Money. Cost/benefit is a core value in prescribing individualised limbs for people that reflect their particular mobility levels, health and life circumstances. People's circumstances change throughout life, and accordingly affect the artificial limbs prescribed.

Front-line Services. Most of the New Zealand Artificial Limb Board's operations are at the front line, delivering our services to New Zealand amputees in Limb Centres and regional clinics. The New Zealand Artificial Limb Board also assists in raising the skill levels of other health professionals dealing with amputees, through providing in-service courses on amputee care.

Health – things done better, sooner and more conveniently. The New Zealand Artificial Limb Board has an ongoing project on efficiency and effectiveness that continues to contribute to these aims. A major example is digital tracing of limbs, which is cleaner and quicker for many amputees rather than the alternative method of plaster casting.

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 Tauranga
Wellington Limb Centre	Hastings Palmerston North Masterton Nelson Blenheim
Christchurch Limb Centre	Greymouth
Dunedin Limb Centre	Invercargill

The Limb Service provided by the New Zealand Artificial Limb Board, covers services that include consultation with prosthetics professionals, orthopaedic surgeons, vascular surgeons, rehabilitation physicians, 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, the Amputees Federation of New Zealand and its regional societies.

New Zealand Artificial Limb Board

Chair's Report

The New Zealand Artificial Limb Board, also known as the Limb Service, has been part of the state sector for a long time. It originated in post World War II days to provide artificial limbs to returned servicemen with limb loss. Its methods and production have changed with technology over the years, but as always, its focus this year has remained as providing individualised services to New Zealand amputees. Because it has been around a long time, and continues to do essentially the same thing, it is easy to forget that the service is both unique and special.

Very special are the people who receive the service – New Zealand amputees. As a group they encompass all sections of society, and once with the Limb Service they remain with it for life. There are many adults who first entered our doors as babies, or youngsters, sometimes having been born without a limb or perhaps having lost it through cancer, meningococcal disease or accident. Staff share with their families the joy of their successes as they grow and mature. Many others enter our service late in life, their limb/s lost through illness. Their needs are quite different, their loss is great and often difficult to come to terms with, and staff provide the encouragement for them to become as independent as possible again.

Special also are those who work for us. They demonstrate diverse skills – professional and technical skills to provide an individual limb suited to that person's needs, health and lifestyle, and "soft skills" of matter-of-fact caring and support. The Limb Service has a workforce that manages a happy mix of these attributes, most with many years of service as prosthetists and technicians, physiotherapy and medical skills. How special they are is clear from the results of this year's client satisfaction survey, of which more later.

Unusual and special is the fact that the Limb Service is one of only two government agencies that are manufacturers. The Limb Service combines manufacturing with being also a health service with the broad attributes required for rehabilitation. These may assist a teenager to play sport at school, or go further and help a high performing athlete attain world status, or even simply provide some independence for an elderly person who might otherwise be wheelchair or house bound. On the world stage, the New Zealand Artificial Limb Board is also unique in that it is a sole government national provider of prosthetics, which makes its potential for prosthetics information and research very powerful.

The Limb Service has had another productive year to report.

The Year in Review

Government aims in the health sector have formed a framework for the year's operations:

- *Value for Money*
- *Front-line Services*
- *Health – things done better, sooner and more conveniently*

The 2009-10 year was notable for enhancing core internal procedures to ensure that individual prescriptions were appropriate and within budget constraints, that quality issues in production

were addressed, and that patient notes were recorded fully and accurately. An example was in the area of stock, where work from previous years was continued to reduce stock levels. These went down even further than targets set at the beginning of the year.

In a changing world, it is necessary to keep skills up, and an emphasis for 2009-10 was in continuous professional development (CPD). Staff were kept up to date by suppliers, who ran courses on new products and procedures. Other relevant courses were also attended by staff on a wide range of subjects such as first aid, CPR training, and diabetes. New componentry was tested by staff to see if it was appropriate for New Zealand conditions. Staff also attended scientific meetings and a trade show overseas, and presented papers at an international conference.

A sophisticated IT system in patient management, product control and invoicing provides the infrastructure to deliver an efficient service. This year a major upgrade of operating software for the system was completed to ensure that it can be efficiently maintained into the future.

An amputee is cared for by many other health professionals, and the Limb Service puts considerable effort into ensuring that these professionals are trained in amputee care. It did so this year by providing in-service courses to a wide range of occupational groups, such as theatre nurses, physiotherapists, medical specialists etc, and also by providing placements for students (e.g. physiotherapy, podiatry) in the Limb Centres. This will improve the front-line services provided to amputees externally.

Frontline services were made more convenient for amputees through:

- providing regional clinics at 13 centres from Whangarei to Invercargill
- providing fitting through digital imaging for some patients, which is quicker and cleaner than traditional plaster casting

New patients had progress measured through outcomes testing for mobility, independence, health related quality of life and employability, results of which were analysed and contributed to the setting of benchmarks for the year.

Particularly gratifying for the Limb Service was the independent client satisfaction survey, which is held tri-ennially and was conducted in early 2010 by Research New Zealand. Overall client satisfaction with the service was 96%, with 1% dissatisfied and the remainder neutral. Satisfaction with various aspects of the service such as comfort, shape and fit of limbs was also high, and was consistent with the other four surveys held previously. Research New Zealand noted:

“...the overall satisfaction result of 96 percent is, in our experience, an exceptional result, and other satisfaction results (particularly for the service provided by the Limb Service) are also at similarly high levels.”

Highly specialised work has involved staff throughout the country in providing prostheses for high performing athletes. A highlight of the year was the award through SPARC to the New Zealand Artificial Limb Board of a Prime Minister's Scholarship towards increasing understanding of the needs of amputee athletes. A three day workshop for relevant staff was held in Christchurch to learn about fitting techniques for these athletes.

As part of the Positive Ageing Strategy of the Ministry for Social Development, the Limb Service produced for wide circulation two posters that photographically demonstrate how to take artificial limbs on and off. These are aimed not only at amputees, but also at carers, rest homes, and other health professionals. The posters are freely available on the Limb Service's website.

Financial Results

The Statement of Comprehensive Income shows gross revenue applied to operations of \$7,523,000 which compares with \$7,209,000 in 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.

Operational costs for the year totalled \$7,415,000, compared with \$7,457,000 in the previous year, with lower operational costs for the reporting year. This gave a surplus of \$108,000 on operations for the year. Interest earnings increased this surplus to \$258,000 compared with a deficit of \$32,000 for the previous year.

The New Zealand Artificial Limb Board's financial position remains strong with \$3,765,000 in General Funds and \$2,312,000 in reserves for specific future needs as identified by the Board.

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 prescription of limbs
 - providing technical support for the IPC World Athletics Games in Christchurch, January 2011, with Paralympics NZ/SPARC and Otto Bock Ltd (supplier of components)
 - piloting two new regional clinics in Kaitaia and Counties Manukau
 - continuing to implement outcomes measurement of all new patients and gather data for further analysis
 - contributing to the public good through the provision of educational training to health professionals and community health groups

Membership of the Board

Board members are appointed by the Minister for Social Development and Employment under the Crown Entities Act 2004. Membership is determined by the Social Welfare (Transitional Provisions) Act 1990 which provides the nominating bodies and has a significant influence on the composition of the Board. Jennifer Thompson, also Deputy Chair, served the Board from 3 August 1998 until 28 February 2010. She was nominated by the Amputees Federation of New Zealand and was replaced by Kerry Wilfred-Riley from 1 March 2010. From that point, Claire Johnstone acted as Deputy Chair.

Board membership at the year end was:

Chair	A Graeme Hall ONZM
Deputy Chair	Jennifer A Thompson (to 28 February 2010) Claire Johnstone (from 1 March 2010)
Members	Lorraine L Peacock QSM Richard Sainsbury Barry Tietjens Kerry Wilfred-Riley (from 1 March 2010)

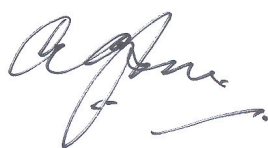
Conclusion

The 2009-10 year was another successful year for the New Zealand Artificial Limb Board in consolidation of internal practices and services to amputees and the wider community of health professionals.

It is my privilege to write this, my last report to Parliament as Chair of the New Zealand Artificial Limb Board, as my term will soon expire. It has been my pleasure to chair a Board comprised of a varied mix of people and skills that has been notable for its dedication and support to New Zealand amputees.

Thanks go to the management, staff, physiotherapists, and medical specialists whose commitment contributes so much to the success of the New Zealand Artificial Limb Board. Thanks also to staff from other agencies who support our work.

I have pleasure in submitting this Annual Report and the Financial Statements for the year ended 30 June 2010.



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 Chief Executive
- 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 Chief Executive 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 Chief Executive and report to him. The Board directs the Chief Executive 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 little necessity for the appointment of standing committees of the Board, apart from one that deals with the performance review of the Chief Executive. Working committees are appointed as needed, e.g. IT Steering Group.

In line with Government's aims with regard to value for money, the Limb Service conducted a line-by-line review of its operations in 2009 and this review is ongoing. The Board has appointed a sub-committee to monitor this review, which will report regularly to the Minister for Social Development and Employment.

Equal Employment Opportunity

The New Zealand Artificial Limb Board developed an EEO plan that addressed the elements of being a good employer. There was only one permanent change in staff. Priorities for the year were that: remuneration was reviewed under the collective agreement with the PSA; there was an emphasis on accountabilities through a review of prescription policy; personal assessment procedures were reviewed and changes implemented; a review of continuing professional development of staff occurred and study relevant to employment was supported; policies covering bullying and harassment and discipline were in place; and health and safety issues were addressed through compliance with the relevant Government Acts such as the Hazardous Substance and New Organisms Act 1996, as well as regular staff health and safety meetings.

The New Zealand Artificial Limb Board continued its practice of employing staff on a flexible or part-time basis. Health and safety issues are of paramount importance in a manufacturing-type 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, on the nomination of various bodies as determined by the Social Welfare (Transitional Provisions) Act 1990. 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 in touch with 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 Chief Executive 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, including the area of business continuity. The Board has charged the Chief Executive 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 Chief Executive 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. It monitors such compliance issues.

Ethics

The Board has adopted both the Public Service Code of Conduct and a New Zealand Artificial Limb Board Code of Conduct, and expects 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 set out in the Code of Conduct.

Directions Issued by Ministers

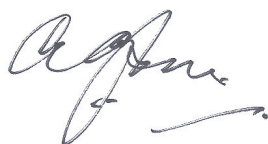
Nil

Statement of Responsibility for the Year ended 30 June 2010

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 2010 fairly reflect the financial position and operations of the New Zealand Artificial Limb Board.



A Graeme Hall
Chair

29 October 2010



Claire Johnstone
Deputy Chair

29 October 2010

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 2010**

The Auditor-General is the auditor of the New Zealand Artificial Limb Board (the NZALB). The Auditor-General has appointed me, Ajay Sharma, using the staff and resources of Audit New Zealand, to carry out the audit on her behalf. The audit covers the financial statements and statement of service performance included in the annual report of the NZALB for the year ended 30 June 2010.

Unqualified opinion

In our opinion:

- The financial statements of the NZALB on pages 27 to 49:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect:
 - the NZALB's financial position as at 30 June 2010; and
 - the results of its operations and cash flows for the year ended on that date.
- The statement of service performance of the NZALB on pages 17 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 29 October 2010, 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 NZALB as at 30 June 2010 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 NZALB'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 New Zealand Institute of Chartered Accountants.

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



Ajay Sharma
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 the New Zealand Artificial Limb Board for the year ended 30 June 2010 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 as well as the related audit report dated 29 October 2010 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 2010

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, rehabilitation physicians, 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.

New Referrals

During 2009/10, the number of new patients referred and registered at the New Zealand Artificial Limb Board was 399 compared with 398 for the previous year.

Of the new referrals, 64% were male and 36% female. The under-20 years group was 3%, 33% were between 20 and 59 years, and 64% were over 60 years. New Zealand Europeans made up the largest group at 68%, with 16% being Maori, 8% Pacific people, and a range of others making up the remainder.

Some patients came to the New Zealand Artificial Limb Board for a pre-amputation visit, in order to help them make up their minds about going ahead with an amputation. In addition, there was a group of patients who attended after amputation but were advised against using a prosthesis for a variety of reasons – too ill, too frail, or considered incapable of managing one. There was a further group of patients who did not get referred to the limb service at all after amputation because their clinicians had not advised this course. During the 2009-10 year, of the 399 referred to the limb service, 84 were considered unsuitable or decided of their own accord not to proceed, and 26 died during the year.

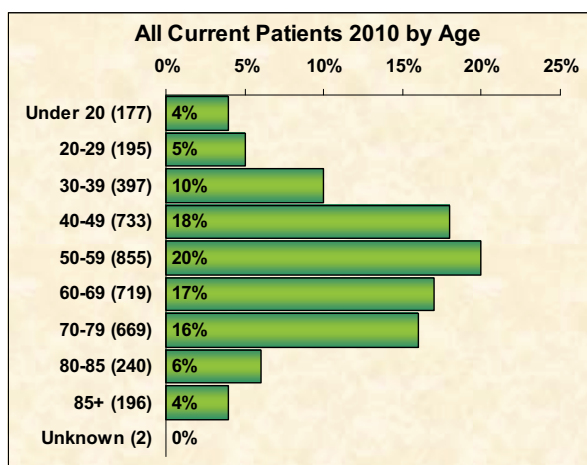
Those 399 newly registered had 454 amputations, which included 32 people with more than one amputation. Half the amputations (50%) were at the below knee level, with 32% being above knee, and 6% being upper limb amputations. A range of minor categories made up the remainder, e.g. hip disarticulations, through-knee amputations.

All Current Patients

As at 30 June 2010 the service catered to 4,183 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, 73% were New Zealand European, 13% Maori, and 7% were from the Pacific Islands. A variety of other ethnic backgrounds made up the remaining 7%.

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



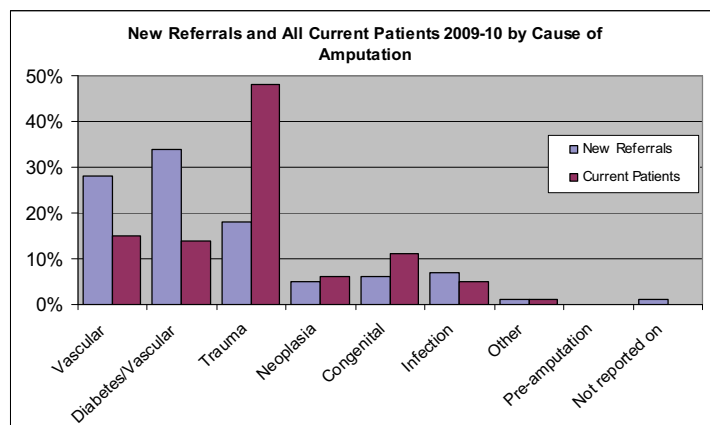
Of the 4,183 patients, trauma accounted for 48% of amputations, vascular failure 29% (including diabetes/vascular 14%), congenital limb loss 11%, and a variety of other causes such as infection and malignancy made up the remaining 12%.

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 2009-10 referrals entering the services against the current database as at 30 June 2010, as shown in the table below.

Of the **new** referrals, 62% were for vascular failure (diabetes and peripheral vascular disease) compared to the database figure of 29%, and trauma accounted for 18% compared with the database figure of 48%.

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



Policy

A major review of policy and procedures relating to prescriptions was undertaken by an external reviewer during the year. This exercise has led to enhanced recording of patient notes and reasons underlying individualised prescriptions and will contribute to both quality of service and risk management.

Client Satisfaction Survey

This independent survey is undertaken every three years, with this being the fifth such survey. Results have been consistent over the years.

Research New Zealand conducted the survey of 1,600 randomly selected clients from the Limb Service database. For the first time it was possible for respondents to reply on-line, which led to a 57% response rate compared with 51% for other years. The survey was subject to a maximum margin of error of plus or minus 3.5% (at the 95% confidence level).

Key Results

	Total sample 2010 n=768 %	Total sample 2006/07 n=682 %	Total sample 2003 n=664 %
Satisfaction:			
Percentage satisfied with current limb	88	87	88
Percentage satisfied with manner in which requests & concerns were dealt with on the last visit to Limb Centre	94	93	93
Percentage who got the result they wanted on the last visit to Limb Centre	80	73	81
Percentage satisfied that Limb Service was able to quickly fix the problem in an emergency situation	94	97	98
Percentage who felt that the service provided by the Limb Service was appropriate to their ethnic group	92	92	91
Percentage satisfied with the overall service provided by the Limb Service	96	92	94

Productivity, efficiency and effectiveness

This project is now in its fourth year. Value stream evaluation had matched stock levels more closely to usage. Reduced benchmarks for stock had been set but further concentration on reductions led to stock levels being reduced well below target, giving rise to both financial and operational efficiencies.

Further aspects of operations that fed into stock levels involved prescription policy. An external examiner conducted a review of current work practices, including alignment of prescribed components to mobility levels. This project is continuing into the 2010-11 financial year, and will continue to contribute to the Limb Service's efficiency levels.

Major upgrades in the IT area to both hardware and software occurred during the year. This will ensure that the system can receive ongoing technical support in the future.

Quality through establishing Outcome Measures

In its 2009-10 Statement of Intent, the New Zealand Artificial Limb Board outlined the framework for the outcome measures project and outlined the outcomes for New Zealand amputees that it aimed to measure:

- Mobility
- Independence
- Health-related Quality of Life
- Employability

A variety of objective and subjective measuring tools had been chosen to measure the outcomes, e.g.

- a. annual statistics* on all new amputations (see under Objective 2, below);
- b. questionnaires and walking tests* that measured new lower limb patients at entry, 3-6 months later, and again a year later;
- c. a postal survey* that canvassed a significant proportion of all the New Zealand Artificial Limb Board patients – reported more fully under Client Satisfaction Survey above.

Results of patient cohorts consisting of new patients who entered the New Zealand Artificial Limb Board system between July 2006 - June 2007 were analysed in December 2008 to set benchmarks for the year.

Questionnaires and walking tests. These are designed to measure the extent to which amputees achieve mobility and independence after they are fitted with artificial limbs. Two tests are used - a questionnaire - the Locomotor Capability Index², and a walking test - the Timed Up and Go test. For both tests, Measure 1 is taken shortly after fitting with an artificial limb, and Measure 2 is taken six months later.

The aim for mobility testing was that 85% of new lower limb amputees would receive mobility testing from physiotherapists. The percentage achieved was 71%, lower than the 85% target, but the target was set on data for only one year in which there were three follow-ups of patients. For the current year there were 2 follow-ups but this is more realistic administratively on an ongoing basis because of its labour intensive nature and cost, and the resources available. See also comments under referrals below.

Similarly, new patients who completed measures 1 and 2 of the Locomotor Capability Index improved their overall median scores by 21% or more, when the target was 27%. However, the target was set on the basis of one year's data only, which may have been unrealistically high. It is considered that three years' worth of data is required to set realistic targets, and there is therefore another year of data to collect before this can occur.

The level of mobility and independence achieved at 6 months after the initial limb fitting as a percentage of the optimal level of mobility and independence was close to target at 75%.

Employability was measured in the client survey. Of all respondents, 33% were in paid employment, though only 53% of the total were of working age 16-64 years. For those of working age this is equivalent to a 62% labour participation rate, which compares well with the 45% labour participation rate of New Zealanders with a disability.³ Of those in paid employment, 94% considered their limb provided them with the ability to work in employment. 61% had remained in the same job as before the amputation, and the remainder changed occupation, hours, retrained

² A tool especially designed for amputees and used extensively overseas

³ Disability and the Labour Market in New Zealand in 2006, Statistics New Zealand 2006

etc. For the first time a question on participation in voluntary work was asked, and 18% of respondents were contributing to society in this way.

Health-related Quality of Life was also measured with an internationally widely used tool called the SF-12. This is also a questionnaire and measures both physical and mental health. Of those measured, 49% completed all three measures in the 2007-08 cohort. The average of the physical scores went from 34 to 39, which is less than the US norm of 50 but what one would expect, given the level of disability involved. The mental health scores stayed at 53 for Measures 1 to 3, which is higher than the U.S. norm of 50⁴.

Working cooperatively with other agencies. Quarterly reports, including public good issues, were provided in a timely manner to the Minister for Social Development and Employment.

Posters giving a photographic demonstration of taking limbs on and off were developed under the Ministry for Social Development's Positive Ageing Strategy for both below-knee and above knee patients. These were particularly aimed at rest home staff, where knowledge of amputee care is not widespread. The posters are readily available on the Limb Service's website. A media article in the Autumn 2010 *Family Care* magazine about the posters advertised their availability more widely.

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. The Chief Executive of the New Zealand Artificial Limb Board delivered a presentation at the Annual General Meeting of the Amputees Federation of New Zealand in March 2010. It remains, however, that the core of the culture of the agency is the interactions of the staff with individuals, giving an individualised service.

State Services Integrity and Conduct Survey. For the second time, the New Zealand Artificial Limb Board was randomly chosen to take part in this survey and achieved high levels of voluntary participation.

The Ministry of Economic Development is the driver of an all-of-government procurement project in which, like other Government agencies, the New Zealand Artificial Limb Board has been required to participate.

Contract compliance. The New Zealand Artificial Limb Board has two main contracts, with the Ministry of Health and ACC.

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.

Quality through maximising referrals. Enhanced co-ordination between District Health Boards and the New Zealand Artificial Limb Board continued with regard to referrals of amputees, primarily through physiotherapists. This quality measure is designed to check that appropriate referral practices occur at hospitals, as well as making sure no amputee "falls through the gap". The rate of referrals was 82% compared with 79% for the previous year, an increase of 3%. In the 2008-09 year four hospitals used this data to investigate referral practices as a quality measure to improve their referral rates. One undertook an in-depth research project on the subject, which was presented to the Vascular Society of New Zealand in early 2010.

Those amputees not referred were for sound reasons – complicated 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.

⁴ For further information see New Zealand Artificial Limb Board Statement of Intent 2009-12, p.20

Higher referral rates meant that more amputees only marginally suitable for a prosthesis were referred, which increased those assessed but not ultimately fitted. In turn, this adversely affected the numbers who received mobility testing.

Quality service through staff training. Emphasis is placed on keeping staff up to date with new overseas technology and procedures through training. In 2009-10, staff attended 11 technical courses, and 23 general training courses. Representatives also attended two international scientific meetings, held by the International Society for Prosthetics and Orthotics (ISPO) at one of which papers were presented by staff members on upper arm prosthetics and on outcome measures.

Reports on the scientific meetings were written by those attending and distributed to staff, who were able to use them to contribute towards their CPD requirements.

Public good

Public good aspects of the work of the New Zealand Artificial Limb Board were incorporated into the Statement of Intent 2009-10 and the Memorandum of Understanding with the Minister for Social Development and Employment.

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. Over time, the recipients have extended to include orthopaedic registrars, orthotists, occupational therapists, and rest home staff. There were 26 in-service courses delivered by Limb Service staff this year. All centres held such seminars, either in hospitals or at the Limb Centres themselves, to satisfy demand.

The New Zealand Artificial Limb Board presented a workshop on prosthetics and amputee care at an international rehabilitation conference in July 2009 and a presentation by videoconferencing to the Australasian College of Rehabilitation Specialists.

Students also benefited from both day placements and extended placements at Limb Centres. Two prosthetics and orthotics students from La Trobe University and a physiotherapy student spent several weeks in either Auckland or Wellington Limb Centres. Peer supervision was also provided to two further physiotherapy students in Christchurch.

Resources were made available to District Health Boards. Included were information packs about amputation and services available from the New Zealand Artificial Limb Board, as well as bandaging posters.

Overall, the New Zealand Artificial Limb Board is confident that these initiatives will lead to enhanced care for amputees.

Research. Staff had input throughout the country into an external project funded by the Ministry of Health and administered by the Amputees Federation of New Zealand. The project addressed discharge planning for amputees, with a particular emphasis on efficient referrals such as for patient aids including wheelchairs, house modification, social work counseling, etc. Protocols for about half the DHBs in New Zealand had been developed by the end of the financial year, with participants from the hospitals, Amputee Societies, and the New Zealand Artificial Limb Board. This frontline streamlining of procedures will have ongoing benefit to amputees.

Other areas of research included:

- funding to Dr Helen Lunt's team at the Diabetes Centre, Christchurch Hospital, for a research project – "Audit of Major Lower Limbs in Christchurch"

- research project on vascular amputees and outcomes conducted by Yee Chen Lau from the Vascular Unit at Auckland Hospital, for which considerable assistance was provided by the NZALB
- funding for Prasath Jayakaran of the University of Otago Physiotherapy School for project on “Quantification of balance and postural demands during functional activities in unilateral trans-tibial geriatric amputees fitted with prostheses”
- internal research on
 - analysis of outcome measures
 - a compilation of New Zealand Artificial Limb Board annual statistics
 - hospital amputations statistics for the year 2008-09 through the Ministry of Health
 - four trials of new technology initiated

Paralympics New Zealand

Under a Memorandum of Understanding, artificial limbs, training and technical support were provided for high performing amputee athletes by the New Zealand Artificial Limb Board and funded by Paralympics New Zealand.

As in other areas of prosthetics, the skills required to provide high performance limbs in a range of sports is individualised. A Prime Minister’s Scholarship was awarded through SPARC to the New Zealand Artificial Limb Board towards increasing understanding of the needs of amputee athletes and assisting staff to upskill in this area.

The Scholarship allowed two staff to visit Sydney to learn techniques of prescription and fitting of advanced athletes from the most skilled practitioners in Australia. The National Prosthetics Manager also visited Perth with the New Zealand Paralympics team to meet and observe the team in action at the Australian Athletics Championships.

An elite athlete course was held in Christchurch as a training exercise for several staff.

Service Performance

Key Objectives

Key objectives of the Strategic and Business Plans adopted for the 2009-10 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.

Focus	Output/Outcomes		2009-10
<i>Capacity</i>	Organisational capacity to make, fit and service prostheses to at least the same level		
	Actual 2009	Actual 2008	Actual 2010
	New Limbs Supplied	828	830
	Remodels	174	263
	Resockets	421	386
	Servicing Jobs	9,157	9,399
			687
			253
			378
			9192

Capacity. The service is demand-driven and the emphasis is therefore on maintaining capacity rather than increasing production. Capacity remained the same as the previous year, and a drop in demand for replacement limbs was somewhat balanced by an increase in remodels. Production levels were slightly down because of demand. Limbs have become more durable over time, leading to fewer new limbs and more remodels and servicing jobs. The mix varies slightly from year to year.

Focus	Output/Outcomes	2009-10
<i>Measure of mobility testing in physiotherapy treatment programmes</i>	Of new primary, lower limb adult amputees, 85% will receive mobility testing by physiotherapists as part of treatment programmes ⁵	<i>71% received mobility testing – see comments on p. 20 above.</i>
<i>Mobility and independence</i>	<i>Percentage gain in mobility and independence of primary lower limb amputees over a six month period after the initial limb fitting: new patients who complete measures 1 and 2 of the Locomotor Capability Index improve their overall median scores by 27% (equal to 2006-07⁶ scores) or more</i>	<i>21% increase in overall median scores – see comments on p. 20 above</i>

⁵ Of base population, those tested for Measure 1 of the Timed Up and Go Test. Noted based on 2007-08 cohort, measured in January 2010.

⁶ Note: for the purposes of this Annual Report the cohort will be 2007-08 new patients, as it takes 18 months after the end of the financial year to complete measures for all patients.

Focus	Output/Outcomes	2009-10
<i>High level of referrals from DHBs</i>	79% of new amputees become New Zealand Artificial Limb Board clients (equal to 2007-08 cohort) and non-referrals will be for good reason	82% - exceeded target
<i>Mobility and independence</i>	The level of mobility and independence achieved at 6 months after the initial limb fitting as a percentage of the optimal level of mobility and independence will be at least 76% (equal to 2006-07 score)	75% - close to target
<i>Employability</i>	Through client satisfaction survey 2010, monitor extent to which artificial limb fitting contributes to amputees' participation in paid employment, voluntary work and job seeking	33% were in employment, 18% were engaged in voluntary work. 94% of those in employment considered their limb provided them with the ability to work in employment.
<i>Health related quality of life</i>	Measured by SF-12 ⁷ health survey: Physical health scores average 39 in the first year after fitting; mental health scores average 53 ⁸	Physical health scores averaged 39 in the first year after fitting; mental health scores averaged 53. Both equaled targets
<i>Quality measure re timeliness of limbs supplied</i>	Client satisfaction survey: 90% or more of clients are satisfied with the timeliness of the limbs supplied	94% of clients surveyed were satisfied with the timeliness of the limbs supplied and the target was exceeded by 4%
<i>Amputee satisfaction with the service</i>	2010 client survey: Client overall satisfaction with the service will be 90% or more	Overall satisfaction with the service exceeded the target by 6% at 96%

Objective 2

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

Focus	Output/Outcomes	Progress in the Quarter
<i>Working co-operatively with other agencies</i>	Regular reports by agreed dates provided to: <ol style="list-style-type: none"> i. the Minister for Social Development and Employment, including advice on public good issues as per agreed Memorandum of Understanding ii. Capital and Coast Health District Health Board (on behalf of the Ministry of Health) and the ACC 	<i>Regular reports were provided in a timely manner</i>
	Collate annual hospital amputations statistics, including referrals and non-referrals, with the Ministry of Health	<i>Hospital Amputation Statistics collated. Hospital amputations statistics showed an 82% referral rate (up 3% from last year)</i>

⁷ Short Form Health Survey, a 12 question survey divided into physical health and mental health sections

⁸ US norms of 50 for general population

Objective 3

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

Focus	Output/Outcomes	2009-10
Service enhancement through product and staff development: research, shared ideas and new information	Service enhancement through product and staff development by attending national and international scientific meetings. Staff to: <ul style="list-style-type: none"> • research and present at least two scientific papers at national and international meetings • gather information on new technology and practice • prepare a report of the meeting, disseminate new information to colleagues 	Staff attended ISPO Queensland in November 2009. Report circulated internally to staff, for whom it also contributed to CPD requirements. Staff attended World ISPO in Leipzig, a major training contribution to CPD. Staff contributed a major training course on upper limbs and two papers on outcome measures. Report was being collated at the end of the financial year for distribution
	A total of at least 20 training sessions delivered to allied health professionals/ACC staff, and placements for students	26 training sessions delivered to allied health professionals Day placements for 5 physiotherapy and 5 podiatry students 1 extended placement (6-8 weeks) for physiotherapy student (3 YTD) 2 extended placements for prosthetics & orthotics students from La Trobe University, Melbourne Exceeded target for year

Financial Performance – Artificial Limb Service

	Actual 2010 \$000	Budget 2010 \$000	Actual 2009 \$000
Income	7,673	7,843	7,425
Expenditure	7,415	7,746	7,457
Net surplus/(deficit)	258	97	(32)

Statement of Comprehensive Income for the Year ended 30 June 2010

	Note	Actual 2010 \$000	Budget 2010 \$000	Actual 2009 \$000
Income				
Revenue from Crown	2	7,387	7,654	7,113
Interest income		150	97	216
Other revenue		136	92	96
<i>Total income</i>		7,673	7,843	7,425
Expenditure				
Personnel costs	3	3,086	3,119	3,006
Depreciation and amortisation expense	9, 10	139	155	155
Other expenses	4	3,967	4,228	4,123
Rehabilitation		117	145	115
Training & Research		106	99	58
<i>Total expenditure</i>		7,415	7,746	7,457
Net surplus/(deficit)		258	97	(32)
Other comprehensive income		-	-	-
Total comprehensive income		258	97	(32)

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

The accompanying notes form part of these financial statements.

Statement of Financial Position as at 30 June 2010

	Note	Actual 2010 \$000	Budget 2010 \$000	Actual 2009 \$000
Assets				
Current assets				
Cash and cash equivalents	5	2,509	3,799	3,178
Debtors and other receivables	6	582	553	557
Prepayments		31	35	33
Inventories	7	892	1,200	1,226
Investments	8	1,635	-	475
<i>Total current assets</i>		5,649	5,587	5,469
Non-current assets				
Property, plant and equipment	9	1,160	1,203	1,209
Intangible assets	10	33	34	16
<i>Total non-current assets</i>		1,193	1,237	1,225
Total assets		6,842	6,824	6,694
Liabilities				
Current liabilities				
Creditors and other payables	11	362	426	408
Employee entitlements	12	336	235	399
<i>Total current liabilities</i>		698	661	807
Non-current liabilities				
Employee entitlements	12	67	95	68
<i>Total non-current liabilities</i>		67	95	68
Total liabilities		765	756	875
Net Assets		6,077	6,068	5,819
Equity				
General funds	13	3,765	3,870	3,633
Board created reserves	13	2,312	2,198	2,186
Total equity		6,077	6,068	5,819

The accompanying notes form part of these financial statements.

Statement of Movements in Equity for the Year ended 30 June 2010

	Note	Actual 2010 \$000	Budget 2010 \$000	Actual 2009 \$000
Balance at 1 July		5,819	5,971	5,851
Total recognised comprehensive income		258	97	(32)
Balance at 30 June		6,077	6,068	5,819

The accompanying notes form part of these financial statements.

Statement of Cash Flows for the Year ended 30 June 2010

	Note	Actual 2010 \$000	Budget 2010 \$000	Actual 2009 \$000
Cash flows from operating activities				
Receipts from Crown revenue		7,370	7,638	7,135
Interest received		139	97	231
Receipts from other revenue		137	90	77
Payments to suppliers		(3,897)	(4,478)	(4,324)
Payments to employees		(3,150)	(3,113)	(2,964)
Goods and services tax (net)		-	(2)	(9)
Net cash from operating activities	14	599	232	146
Cash flows from investing activities				
Acquisition of investments		(1,160)	-	(475)
Purchase of property, plant and equipment		(83)	(117)	(41)
Purchase of intangible assets		(25)	(30)	(2)
Net cash from investing activities		(1,268)	(147)	(518)
Net increase/(decrease) in cash and cash equivalents		(669)	85	(372)
Cash and cash equivalents at the beginning of the year		3,178	3,714	3,550
Cash and cash equivalents at the end of the year	5	2,509	3,799	3,178

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 notes form part of these financial statements.

Notes to the Financial Statements

1 Statement of accounting policies for the year ended 30 June 2010

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 New Zealand 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 2010, and were approved by the Board on 20 October 2010.

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 & 116
- IAS 8 paragraph 30
- IAS 24 paragraph 16
- IFRS 7 paragraph 25
- IFRS 7 paragraph 27 - 42

The following standard has been adopted by New Zealand Artificial Limb Board in these financial statements;

- NZ IAS 1 Presentation of Financial Statements (revised 2007) replaces NZ IAS 1 Presentation of Financial Statements (issued 2004) and is effective for reporting periods beginning on or after 1 January 2009. The revised standard requires information in financial statements to be aggregated on the basis of shared characteristics and introduces a statement of comprehensive income.

There are no further standards, amendments and interpretations issued that are relevant to New Zealand Artificial Limb Board.

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 comprehensive income. Lease incentives received are recognised in the statement of comprehensive income over the lease term as an integral part of the total lease expense.

Grant expenditure

Discretionary grants are those where the New Zealand Artificial Limb Board has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Board and the approval has been communicated to the applicant.

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 comprehensive income. 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 classified as 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 comprehensive income 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 comprehensive income.

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 comprehensive income.

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 comprehensive income 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 comprehensive income.

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 comprehensive income.

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

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 comprehensive income, a reversal of the impairment loss is also recognised in the statement of comprehensive income.

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

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 comprehensive income 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.

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 (2009: nil).

3 Personnel costs

	Actual 2010 \$000	Actual 2009 \$000
Salaries and wages	3,033	2,855
Employer contributions to defined contribution plans	117	110
Increase/(decrease) in employee entitlements (note 12)	(64)	41
Total personnel costs	3,086	3,006

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.

4 Other Expenses

	Actual 2010 \$000	Actual 2009 \$000
Fees to auditor		
Audit fees for financial statement audit	29	29
Audit fees for NZ IFRS transition	-	1
Board members' fees	79	80
Board members' expenses	20	22
Material costs	3,140	3,264
Operating lease expense	135	136
Consultancy	36	2
Net foreign exchange losses	5	9
Net loss on sale of property, plant and equipment	1	-
Impairment of property, plant and equipment	-	-
Other	522	580
Total other expenses	3,967	4,123

5 Cash and cash equivalents

	Actual 2010 \$000	Actual 2009 \$000
Cash on hand and at bank	545	533
Cash equivalents – term deposits	1,964	2,645
Total cash and cash equivalents	2,509	3,178

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 3.93% (2009 6.90%).

6 Debtors and other receivables

	Actual 2010 \$000	Actual 2009 \$000
Trade debtors	531	507
Other receivables	26	36
Interest accrual	25	14
Total debtors and other receivables	582	557

The carrying value of receivables approximates their fair value.

7 Inventories

	Actual 2010 \$000	Actual 2009 \$000
Materials	709	1,034
Work in progress	183	192
Total inventories	892	1,226

The New Zealand Artificial Limb Board does not currently hold any inventory for distribution (2009: nil).

The write-down of materials held for production amounted to \$16,000 (2009: \$32,500). There have been no reversals of write-downs.

There are no inventories pledged as security for liabilities; however some inventories are subject to retention of title clauses until paid for in full.

8 Investments

	Actual 2010 \$000	Actual 2009 \$000
Current investments are represented by:		
Term deposits	1,635	475
Total investments	1,635	475

There were no impairment provisions for investments.

9 Property, plant and equipment

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

	Leasehold Improvements \$000	Plant & equipment \$000	Furniture and fittings \$000	Computer Equipment \$000	Total \$000
Cost or valuation					
Balance at 1 July 2008	996	699	357	263	2,315
Additions	2	13	10	16	41
Disposals	-	(2)	(13)	(22)	(37)
Balance at 30 June 2009	998	710	354	257	2,319
Balance at 1 July 2009	998	710	354	257	2,319
Additions	-	39	23	21	83
Disposals	-	(16)	(27)	(34)	(77)
Balance at 30 June 2010	998	733	350	244	2,325
Accumulated depreciation and impairment losses					
Balance at 1 July 2008	71	387	308	249	1,015
Depreciation expense	49	54	16	14	133
Impairment losses	-	-	-	-	-
Eliminate on disposal	-	(2)	(13)	(23)	(38)
Balance at 30 June 2009	120	439	311	240	1,110
Balance at 1 July 2009	120	439	311	240	1,110
Depreciation expense	50	56	18	8	132
Impairment losses	-	-	-	-	-
Eliminate on disposal	-	(16)	(27)	(34)	(77)
Balance at 30 June 2010	170	479	302	214	1,165
Carrying amounts					
At 1 July 2008	925	312	49	14	1,300
At 30 June and 1 July 2009	878	271	43	17	1,209
At 30 June 2010	828	254	48	30	1,160

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

10 Intangible assets

	Acquired software \$000	Internally generated software \$000	Total \$000
Cost			
Balance at 1 July 2008	208	540	748
Additions	2	-	2
Disposals	-	-	-
Balance at 30 June 2009	210	540	750
Balance at 1 July 2009	210	540	750
Additions	24	-	24
Disposals	-	-	-
Balance at 30 June 2010	234	540	774
Accumulated amortisation and impairment losses			
Balance at 1 July 2008	190	522	712
Amortisation expense	6	16	22
Disposals	-	-	-
Balance at 30 June 2009	196	538	734
Balance at 1 July 2009	196	538	734
Amortisation expense	6	1	7
Disposals	-	-	-
Balance at 30 June 2010	202	539	741
Carrying amounts			
At 1 July 2008	18	18	36
At 30 June and 1 July 2009	14	2	16
At 30 June 2010	32	1	33

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 2010 \$000	Actual 2009 \$000
Creditors	128	207
Income in advance	15	20
Accrued expenses	133	101
GST	86	80
Total creditors and other payables	362	408

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

12 Employee entitlements

	Actual 2010 \$000	Actual 2009 \$000
Current employee entitlements are represented by:		
Accrued salaries and wages	99	136
Annual leave	223	242
Sick leave	1	3
Long service leave	13	18
<i>Total current portion</i>	336	399
Non-current employee entitlements are represented by:		
Long service leave	67	68
<i>Total non-current portion</i>	67	68
Total employee entitlements	403	467

The present value of long service leave obligations depends 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 6.2% (2009:6.5%) and an inflation factor of 3.0% (2009: 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 2010 \$000	Actual 2009 \$000
General funds		
Balance at 1 July	5,819	5,851
Surplus/(deficit)	258	(32)
Balance at 30 June	6,077	5,819
Less Board-created reserves		
Property occupancy reserve	(1,561)	(1,561)
IT enhancement reserve	(178)	(178)
Centre upgrading reserve	(215)	(81)
Research and development reserve	(346)	(354)
Special funding reserve	(12)	(12)
Closing general funds	3,765	3,633
Movement in Board reserves		
Property occupancy reserves		
Opening balance	1,561	1,561
Transferred from general funds	-	-
Balance as at 30 June	1,561	1,561
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	134	-
Balance as at 30 June	215	81
Research and development reserve		
Opening balance	354	329
Transferred from general funds	(8)	25
Balance as at 30 June	346	354
Special funding reserve		
Opening balance	12	12
Transferred from general funds	-	-
Balance as at 30 June	12	12
Total Board created reserves	2,312	2,186

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

	Actual 2010 \$000	Actual 2009 \$000
Net surplus/(deficit)	258	(32)
Add/(less) non-cash items		
Depreciation and amortisation expense	139	155
<i>Total non-cash items</i>	139	155
Add/(less) items classified as investing activities		
(Gains)/losses on disposal of property, plant and equipment	-	-
<i>Total items classified as investing activities</i>	-	-
Add/(less) movements in working capital items		
Debtors and other receivables	(25)	15
Inventories	334	(30)
Creditors and other payables	(44)	(3)
Employee entitlements	(63)	41
<i>Net movements in working capital items</i>	202	23
Net cash from operating activities	599	146

15 Other operating commitments and operating leases

	2010 \$000	2009 \$000
Other operating commitments		
Property, plant and equipment	50	-
Total other operating commitments	50	-

Operating leases as lessee

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

	2010 \$000	2009 \$000
Not later than one year	112	76
Later than one year and not later than two years	112	-
Later than two years and not later than five years	69	-
Later than five years	-	-
Total non-cancellable operating leases	293	76

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

- Dunedin Limb Centre, lease expires in April 2013
- National Office in Wellington, lease expires September 2015 with one option to vacate the premises at the lease renewal date of September 2012.

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 2009⁹, the Scheme has a past service surplus of \$15.321 million (5.7% 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 remains at 1.0 times the contributors' contributions. The 1.0 is inclusive of Specified Superannuation Contribution Withholding Tax.

Contingent assets

The New Zealand Artificial Limb Board has no contingent assets (2009: \$nil)

⁹ 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 of 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.

The aggregate value of transactions and outstanding balances relating to key management personnel and entities over which they have control or significant influence were as follows:

Transaction	Ref	Transaction value year ended 30 June		Balance outstanding year ended 30 June	
		2010	2009	2010	2009
G F Lamb to 31/5/09	i	n/a	2,040	n/a	2,750
L Peacock	ii	148	150	nil	nil
B Tietjens	i	2,000	400	2,390	400

(i) The New Zealand Artificial Limb Board paid fees to two individual Board members in relation to clinical services as consulting surgeons. Amounts were billed based on normal rates for such services and were due and payable under normal commercial terms.

(ii) The New Zealand Artificial Limb Board paid registrations for the Chair and Chief Executive to attend the Amputees's Federation Conference. L Peacock is the National Coordinator.

18 Board member remuneration

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

	Actual 2010 \$000	Actual 2009 \$000
A G Hall (Chairperson)	30	30
J Thompson (Deputy Chairperson)	8	12
C Johnstone	10	10
G F Lamb	-	9
L L Peacock	10	9
R Sainsbury	9	9
B Tietjens	10	1
K Wilfred-Riley	3	-
Total Board member remuneration	80	80

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

19 Employee remuneration

Total remuneration paid or payable	Actual 2010	Actual 2009
100,000 – 109,999	2	2
110,000 – 119,999	1	-
120,000 – 129,999	-	2
130,000 – 139,999	-	-
140,000 – 149,999	-	-
150,000 – 159,999	-	-
160,000 – 169,999	-	-
170,000 – 179,999	1	-
Total employees	4	4

The senior management was restructured, resulting in different job descriptions and personnel mix from the previous year.

During the year ended 30 June 2010, no (2009: nil) employees received compensation and other benefits in relation to cessation (2009: \$nil). No Board members received compensation or other benefits in relation to cessation (2009: Nil).

20 Events after the balance date

There were no significant events after the balance date.

21 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 2010 \$000	Actual 2009 \$000
<i>Loans and receivables</i>		
Cash and cash equivalents	2,509	3,178
Term deposits	1,635	475
Debtors and other receivables	613	590
Total loans and receivables	4,757	4,243
<i>Financial liabilities measured at amortised cost</i>		
Creditors and other payables	362	408
Total financial liabilities measured at amortised cost	362	408

22 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.

23 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 Comprehensive Income

Interest revenue

Interest revenue is higher than budgeted by \$53,000 due to tailoring investments to bank special interest rates.

Operating expenses

Operating expenses were less than budgeted by \$241,000. The majority of this variance is due to lower expenditure than budgeted on material costs. Some smaller long term savings have been made in operating expenses.

NEW ZEALAND ARTIFICIAL LIMB BOARD

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