

NZALS

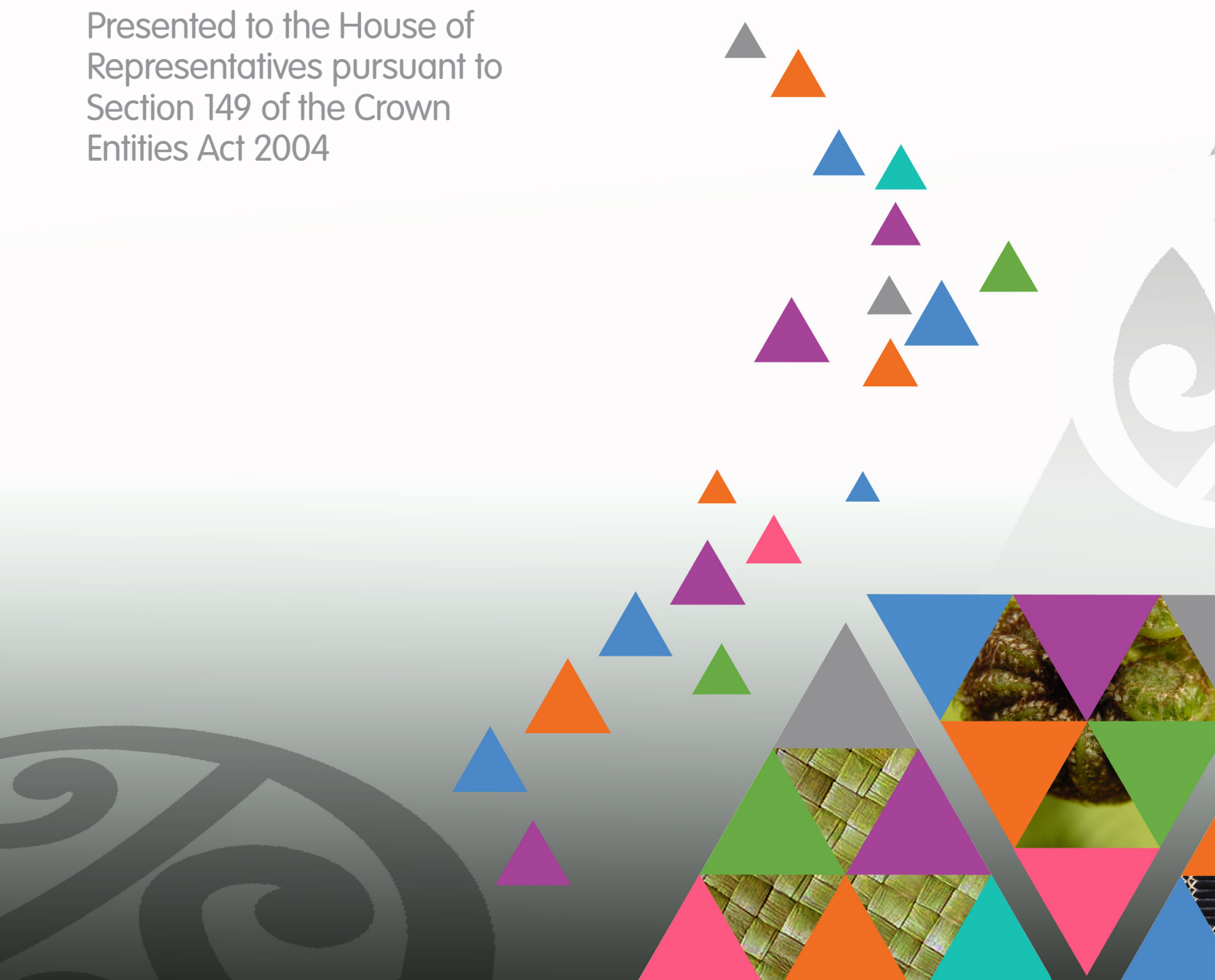
New Zealand Artificial Limb Service

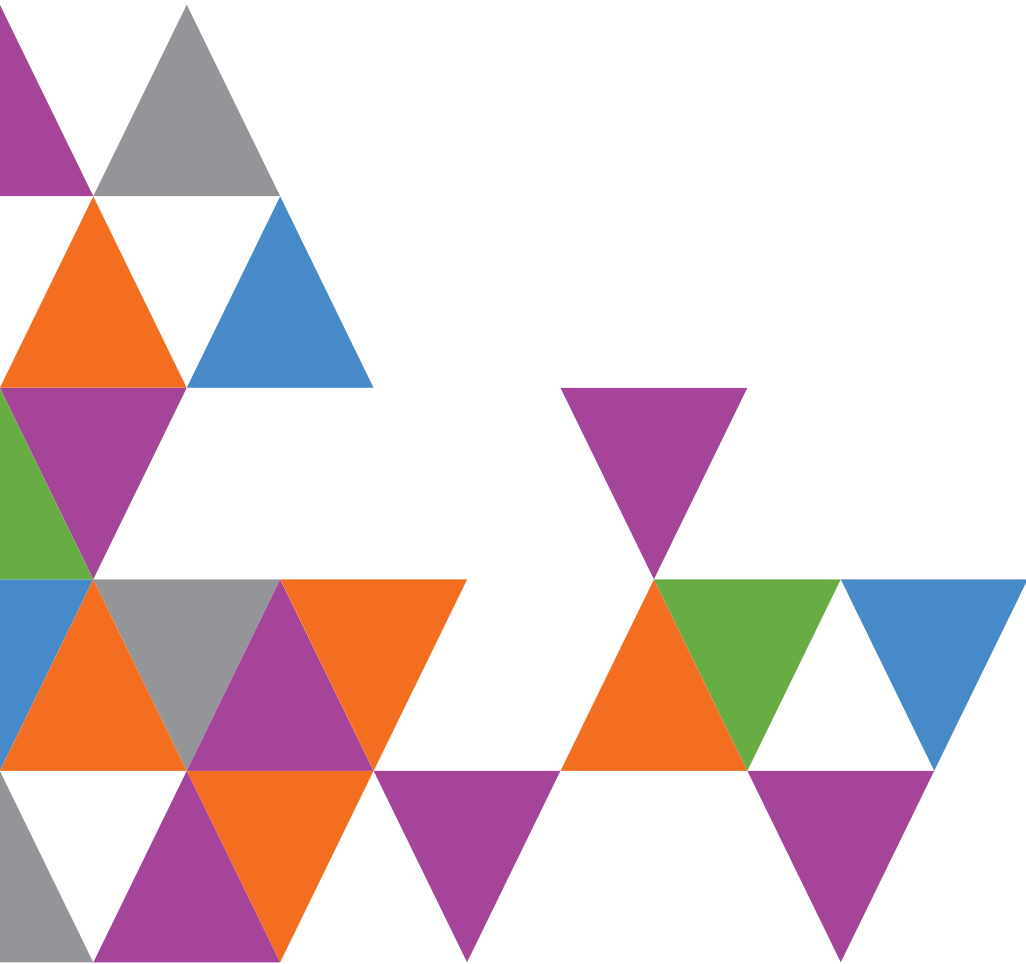
Peke Waihanga, Aotearoa

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## Statement of Performance Expectations 2018–2019

Presented to the House of  
Representatives pursuant to  
Section 149 of the Crown  
Entities Act 2004





### Vision

Independent and productive lives for our amputees

### Matakitenga

Kia motuhake me te whaihua ngā oranga o ō tātou tūrora

### Mission

To enable amputees to achieve independence by delivering prosthetic, orthotics and rehabilitation services

### Koromakinga

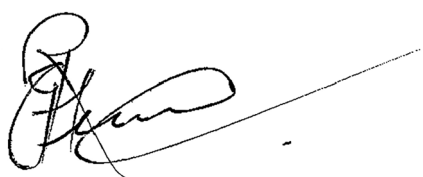
Kia noho motuhake te tūrora mā te whakarato i ngā ratonga peke waihanga me te whakarauora

### Legislative Function

1. To manufacture, import, export, market, distribute, supply, fit, repair, and maintain artificial limbs and similar devices
2. To provide rehabilitative and other services to persons in connection with artificial limbs and similar devices
3. To carry out research and development in relation to artificial limbs and similar devices
4. To advise the Minister on matters relating to artificial limbs and similar devices.

# To the Minister for Social Development

In accordance with the Crown Entities Act 2004, we present, on behalf of the New Zealand Artificial Limb Service, the Statement of Performance Expectations for 2018 - 2019.

A handwritten signature in black ink, appearing to read 'George Reedy', with a long horizontal line extending to the right.

George Reedy  
Chair  
30 June 2018

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James Gebbett (left) and John Brookes, Senior Clinical Prosthetist (Mitchell Joynt in background) working out a Mobility Clinic held in Auckland.

# Foreword



The team at NZALS are excited about the opportunities of this coming year. A year that will see us continue to build on our strategy and strive for independent and productive outcomes for the people we care for.

With our patients at the centre of everything we do; from 2014 through to 2017 we proudly focussed on building up our rehabilitation service where therapy interventions have now increased by 241%. Additionally, we are pushing forward on gaining new orthotic services to support amputation prevention, wraparound patient care and development of our regional outreach efforts.

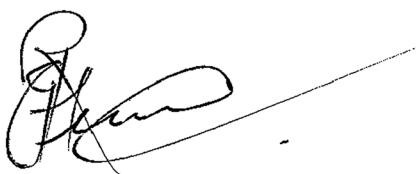
To support our service improvements, we will continue to invest in our expert workforce. This year we plan to provide similarly structured on-the-job training as in 2017, approximately 720 days (an increase of 80% from 2014).

We are well aware that the technology options available to the people we care for are continually changing. We intend to champion our expert workforce to responsibly adopt any new technology which is nationally supported by clinical evidence. An example of this can be seen when NZALS became responsible for the coordination of osseointegration services for amputees in NZ. Osseointegration has been around for many years, however adoption for amputees has been low due to the relatively unknown risk profile. As such, NZALS will be working closely with ACC and Mr John McKie (NZ Osseointegration Surgeon) to make the option available for New Zealand amputees meeting the clinical requirements to have the surgery.

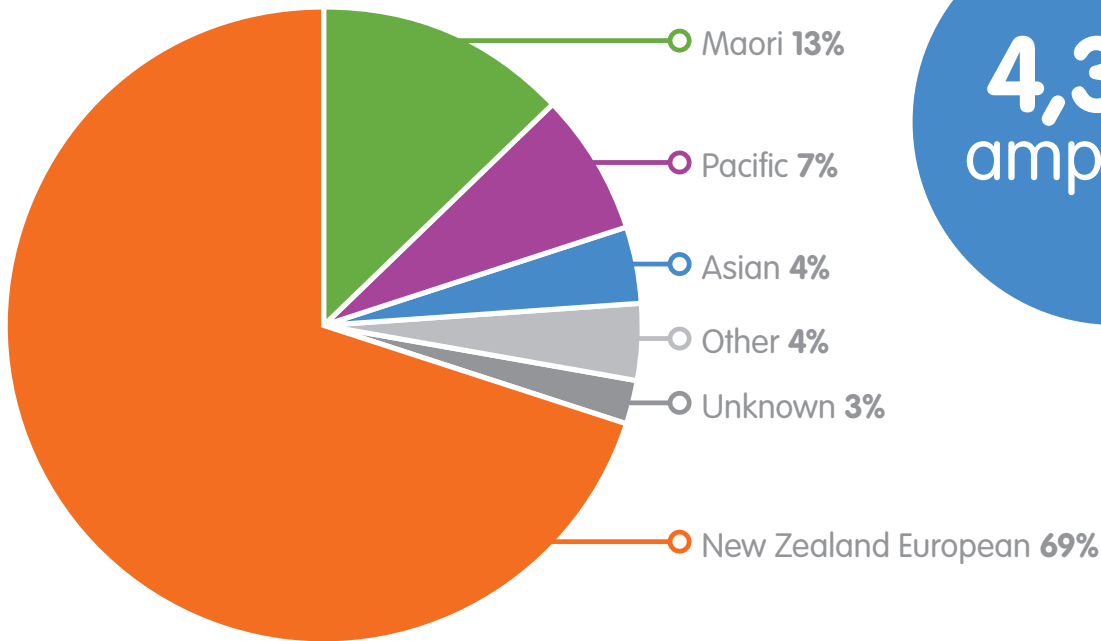
We are very proud of our achievements in supporting equity in service provision working with District Health Boards and Accident Compensation Corporation. This year there will be lots more of the same, and we will continue our challenge for equity and utilise our limited resources to the best of our abilities, to ensure we can maximise our services to the people we care for.

This year should also see us resolve our long-standing property issues and evolve our ownership considerations to give the best effect of our strategy.

It is my pleasure to present this Statement of Performance Expectations on behalf of NZALS.



# 2017 Statistics



**4,354**  
amputees



this year:

**411** new amputees

**52%** diabetes and vascular amputations

**24%** trauma amputations

**24%** congenital, cancer and infection amputations

This page provides a snapshot of key NZALS statistics from 2017. NZALS has a complex service delivery model where changes in patient statistics can have a significant impact on the service. We are constantly reviewing these statistics to understand the impact and how the service needs to respond.

our locations

There are five Centres located in Auckland, Hamilton, Wellington, Christchurch and Dunedin, each of which also provides 14 Regional clinics to bring services to the following areas:





# Strategic Objectives

NZALS is a manufacturer of individualised medical devices (primarily prosthetics) with an integrated rehabilitation and coordination of care service.

NZALS engaged and consulted widely with patients; patient consumer groups; staff and key stakeholders. These efforts resulted in a comprehensive analysis of NZALS' internal and external business environment. This analysis was then used by NZALS' Board with management input, to develop the following four 2021 NZALS Strategic Objectives.





# Ngā Whāinga Rautaki mō te tau

I roto i āna mahi whakawhanake i ēnei whāinga rautaki, ka whai wāhi, ka whakawhitiwhiti whānui a NZALS ki ngā tūrora, ngā rōpū kiritaki ā-tūrora me ngā kaiwhaipanga matua. Ko te tukinga iho, i puta he tātari matawhānui o te taiao pakihi ā-roto, ā-waho hoki o NZALS. He mea whakamahi taua tātari e te poari o NZALS me ngā kaiwhakahaere ki te whakawhanake i ngā Whāinga Rautaki 2021 e whā a te NZALS.

## Te ratonga

Ko ā mātou tūrora te pūtake o ā mātou mahi katoa, ā, ka whiwhi i a NZALS ngā ratonga tūroa tonu, tino pai rawa e whakarato ana i tā rātou e hiahia ai i ngā wāhanga katoa o tō rātou ara hauora.

## Te Hunga Mahi Mātanga

He urupare tō mātou hunga mahi, ā, ka taea te whakawhanake, urutau me te whakatinana i ngā mea hou me te hangarau ki te whakapai tonu i te ratonga me ngā putanga ki ngā tūrora.

## Te Hangarau, te Rangahau me te Whakawhanaketanga

Ko tā mātou he urutau me te whakarite ake i te hangarau hei panoni i ngā oranga o ngā tūrora. Ko tō mātou takohanga tonutanga ki ngā tūrora ko te mātou haere ki ngā rongoā me ngā hangarau e tino pai rawa mā rātou, te whai wāhi me te whakarato i ēnei i runga āno i ngā herenga o te pūtea a NZALS.

## Te tōkeke

Ka tautoko a NZALS i te āheinga tokeke o te tūrora ki ngā hangarau me ngā ratonga e ai ki ō rātou hiahia.



# Patient Information

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NZALS Kids Get Active Day 2018



NZALS Patient Journey - Applying an Above Knee



NZALS Patient Journey - Applying a Below Knee



NZALS Wellington Artificial Limb Centre - Walk Through



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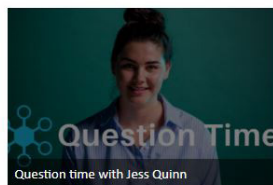
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## News & Stories



I'm almost grateful



Question time with Jess Quinn



Sophie Pascoe wins second gold in pool at Commonwealth Games

- [peer support training - april 2018](#)
- [more news & stories](#)

For more helpful information about our service please visit [www.nzals.co.nz](http://www.nzals.co.nz) or our YouTube page

# Statement of Responsibility

New Zealand Artificial Limb Service (NZALS) is responsible for the preparation of the Statement of Performance Expectations as well as prospective financial statements, including the assumptions on which the financial statements are based.

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

The prospective financial statements have been developed for the purpose of presenting the NZALS' intentions in Parliament, and should not be relied upon by any other party for any alternative purpose without the express written permission of NZALS.

Actual results are likely to be different from the prospective financial statements and the variation may be material.

We have authorised the issue of the prospective financial statements on this day.



George Reedy  
Chair  
30 June 2018



Faye Sumner  
Board Member  
30 June 2018

# Forecast Statement of Service Performance

In 2018-2019, we will continue our change journey to improve outcomes for amputees by keeping them at the centre of everything we do. With the new NZALS Statement of Intent, and organisation design, we will focus on the following initiatives.

1. To continue our review of the NZALS ownership model and develop a plan to ensure the correct model is in place to deliver on our strategic objectives.
2. Evolve the orthotics and rehabilitation capability and capacity of the NZALS team.
3. Build on our 3D printing research with Victoria University of Wellington and work with our funders to appropriately integrate some 3D prosthetics into service delivery.
4. Implement our plan that will resolve the significant property issues associated with our 5 centres.



Melissa Noonan from Limbs4Life and members of regional amputee societies that participated in peer support training in April 2018 in Wellington. NZALS supported this initiative in conjunction with the Amputee Federation of NZ.

The responsible Minister and NZALS have agreed to include the following set of voluntary measures which are aligned to the Strategic Objectives from NZALS' Statement of Intent.

Output, impact and outcome performance measures and standards	2017/2018 Targets
Minimum number of business days that services are available to amputees through all five NZALS limb centres	230
Minimum number of regional clinics held	14
Minimum number of days that information is available to amputees through the NZALS website	365
Percentage of new amputees prescribed a prostheses with improved independence and mobility assessed using 'Amputee Mobility Predictor' within 18 months of fitting of a new artificial limb	80-100%
Survey amputees to rate the services provided	A positive net promoter score
Percentage of NZALS' clinical and technical employees hold recognised certification and/or qualifications	100%
Number of collaborative research projects undertaken on issues designed to improve the provision of services to amputees	2

Note:

- NZALS will conduct the above measure on new amputees prescribed a prosthesis at the approximate time of referral for an artificial limb, and then ongoing follow up measures. Amputees are required to attend the centre for this measure to be completed and it not always possible to complete follow up measures due to availability. There is a considerable cost in obtaining these outcome measures, NZALS focuses on the initial 12 months as they are critical in re-establishing an amputee's independent and productive life. Note: this is an updated measure that replaces 'Time to Up and Go' and 'Locomotor Capability Index' previously used.
- NZALS will investigate and report on patient's access to technology based on need.



# Forecast Financial Statements

## Prospective Statement of Comprehensive Revenue and Expense for the year ending 30 June 2018

	Budget 2018 \$000	Estimate Actual 2018 \$000	Budget 2019 \$000
<b>Revenue</b>			
Government contract funding	13,235	13,875	14,400
Interest income	60	40	36
Other revenue	182	75	180
<b>Total revenue</b>	<b>13,477</b>	<b>13,990</b>	<b>14,616</b>
<b>Expenditure</b>			
Personnel costs	5,066	4,950	5,213
Depreciation and amortisation expense	189	202	190
Other expenses	8,213	8,818	9,194
<b>Total expenditure</b>	<b>13,468</b>	<b>13,970</b>	<b>14,597</b>
<b>Total comprehensive revenue &amp; expenses</b>	<b>9</b>	<b>20</b>	<b>19</b>



## Prospective Statement of Change in Equity for the year ending 30 June 2018

	Budget 2018 \$000	Estimate Actual 2018 \$000	Budget 2019 \$000
Balance at 1 July	4,026	4,141	4,161
Total comprehensive revenue and expenditure for the year	9	20	19
Balance at 30 June	4,035	4,161	4,180

## Prospective Statement of Financial Position as at 30 June 2018

	Budget 2018 \$000	Estimate Actual 2018 \$000	Budget 2019 \$000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	341	472	637
Receivables	1,017	1,200	1,264
Prepayments	39	35	35
Inventories	1,982	1,485	1,485
Investments	1,090	1,098	1,098
<b>Total current assets</b>	<b>4,469</b>	<b>4,290</b>	<b>4,519</b>
<b>Non-current assets</b>			
Property, plant and equipment	1,108	1,200	1,160
Intangible assets	0	0	0
<b>Total non-current assets</b>	<b>1,108</b>	<b>1,200</b>	<b>1,160</b>
<b>Total assets</b>	<b>5,557</b>	<b>5,490</b>	<b>5,679</b>

	Budget 2018 \$000	Estimate Actual 2018 \$000	Budget 2019 \$000
<b>Current liabilities</b>			
Payables	1,013	745	865
Employee entitlements	421	470	520
<b>Total current liabilities</b>	<b>1,434</b>	<b>1,215</b>	<b>1,335</b>
<b>Non-current liabilities</b>			
Employee entitlements	108	114	114
<b>Total non-current liabilities</b>	<b>108</b>	<b>114</b>	<b>114</b>
<b>Total liabilities</b>	<b>1,542</b>	<b>1,329</b>	<b>1,499</b>
<b>Net assets</b>	<b>4,035</b>	<b>4,161</b>	<b>4,180</b>
<b>Equity</b>			
General funds	1,696	3,591	3,580
Board-created reserves	2,339	570	600
<b>Total equity</b>	<b>4,035</b>	<b>4,161</b>	<b>4,180</b>

## Prospective Statement of Cash Flow for the year ending 30 June 2018

	Budget 2018 \$000	Estimate Actual 2018 \$000	Budget 2019 \$000
<b>Cash flows from operating activities</b>			
Receipts from government contract funding	13,177	13,775	14,336
Interest received	60	40	36
Receipts from other revenue	183	75	180
Payments to suppliers	8,524	9,085	9,074
Payments to employees	4,644	4,999	5,163
Net cash from operating activities	251	(194)	315
<b>Cash flows from investing activities</b>			
Sale of investments	0	0	0
Purchase of property, plant & equipment	120	170	150
Net cash from investing activities	(120)	(170)	(150)
<b>Net increase/(decrease) in cash and cash equivalents</b>	131	(364)	165
Cash and cash equivalents at the beginning of the year	210	836	472
<b>Cash and cash equivalents at the end of the year</b>	341	472	637

# Notes to the Financial Statements

## Statement of accounting policies

### Reporting Entity

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

NZALS' primary objective is to provide services to the New Zealand public, as opposed to that of making a financial return. Accordingly, NZALS has designated itself as a public benefit entity for reporting purposes.

### Basis of preparation

#### Statement of compliance

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ('NZ GAAP').

The financial statements have been prepared in accordance with PBE standards RDR. The criteria under which an entity is eligible to report in accordance with PBE standards RDR are that it does not have public accountability and it is not large.

#### Measurement base

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

#### Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

## Significant accounting policies

### Revenue

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

#### Revenue from Government Contract Funding

NZALS principally derives its revenue from the Crown through contracts with CCDHB and ACC for services to third parties. Revenue from Government Contract Funding is recognised as revenue when earned and is reported in the financial period to which it relates.

### Interest

Interest income is recognised by accruing on a time proportion basis the interest due for the investment.

#### Provision of services

Revenue derived through the provision of services to third parties is recognised upon completion

### Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the NZALS 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 revenue and expense.

### Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with banks and other short-term highly liquid investments with original maturities of three months or less.

### Receivables

Receivables are recorded at the amount due less any provision for uncollectibility.

A receivable is considered uncollectible when there is evidence the amount due will not be fully collected. The amount that is uncollectible is the difference between the amount due and the present value of the amount expected to be collected.

## Investments

At balance date NZALS assesses whether there is any objective evidence that an investment is impaired.

## Term deposits

The carrying amounts of term deposits with maturities less than 12 months approximate their fair value.

## Inventories

Inventories are held for the provision of goods and services and measured at the lower of cost (calculated using the weighted average cost method) and net realisable value.

Where inventories are acquired at no cost or for nominal consideration, they are measured at 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 of the materials plus cost of labour.

## Foreign currency transactions

Foreign currency transactions are translated into New Zealand dollars (the functional currency) 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 surplus or deficit.

NZALS 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 NZALS and the cost of the item can be measured reliably.

An item of property, plant and equipment is initially recognised at its cost. 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 revenue and expense.

## 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 NZALS 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 revenue and expense 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 licenses 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 NZALS are recognised as an intangible asset. Direct costs include the software development, employee costs and an appropriate portion of overheads. Personnel 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 NZALS website is 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 revenue and expense.

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 property, plant, and equipment and intangible 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 NZALS 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.

### Payables

Payables are recorded at the amount payable.

### Employee entitlements

#### Short-term employee entitlements

Employee entitlements that are due to be settled within 12 months of balance date are measured 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.

NZALS 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 and a reliable estimate of the obligation can be made.

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

The discount rates are as specified by Treasury for accounting valuation purposes as at 30 June 2017. The calculation assumes a salary growth rate of 2.7%.

#### Presentation of employee entitlements

Sick leave, annual leave, and vested long service leave are classified as a current liability. Non-vested long service leave expected to be settled within 12 months of balance date is classified as a current liability. All other employee entitlements are classified as a non-current liability.

### Superannuation schemes

#### Defined contribution schemes

Obligations for contributions to KiwiSaver and the New Zealand Artificial Limb Service Superannuation Scheme with New Zealand Retirement Trust, are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit as incurred.

#### Defined benefit schemes

NZALS makes employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme 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.

### Goods and Services 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

NZALS is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

### Prospective financial statement disclosures

The NZALS has complied with PBE FRS 42 Prospective Financial Statements in the preparation of these prospective financial statements, and they have been prepared pursuant to the requirements of the Crown Entities Act 2004.

### Cautionary note

The prospective financial statements may not be appropriate for any other purpose than that described above. Actual financial results achieved for the period covered are likely to vary from the information presented in the prospective financial statements, and the variations may be material.

### Significant assumptions used

The NZALS has used the best information that was available at the time these prospective financial statements were prepared to determine the assumptions and information used in their preparation.

### Currency risk

The NZALS limits the risk of loss through fluctuating overseas currency exchange rates by operating where possible on a cost plus charge out policy for the supply of services.

### Operational costs

The NZALS continues to improve efficiency and effectiveness in its business practices. However, provision has been made for increases in operational expenditure where movements are expected due to inflationary pressure offset by efficiency gains.

### Property Occupancy

NZALS has recently contracted with the DHB's and ACC to receive funding for property costs which is disclosed as revenue in these prospective financials statement. Currently this revenue is offset by matching property operating costs.

The Auckland, Hamilton, Wellington and Christchurch centres are in premises provided as crown assets under leases from the Ministry of Social Development (MSD) at nominal rents. These leases are deemed as finance leases.

The leases expire as follows:

- Auckland June 2075
- Hamilton –June 2030
- Wellington - June 2079
- Christchurch - June 2045

Negotiations are currently underway between NZALS and MSD for MSD to assign their interests in the property's to NZALS whereby NZALS would inherit all the benefits and obligations of MSD under the existing head leases. These negotiations are not yet finalized and the benefits and obligations are still uncertain accordingly the potential future asset and liability value that may result from these to NZALS has not been recognized in these Statement of Performance Expectations.



## Copyright Statement

To the best of the New Zealand Artificial Limb Service's knowledge, under New Zealand law:

- There is no copyright or other intellectual property rights in this Statement of Performance Expectations in New Zealand; and
- It may be copied and otherwise re-used in New Zealand without copyright or other intellectual property right related restriction.

The New Zealand Artificial Limb Service will not be liable to you, on any legal basis (including negligence), for any loss or damage you suffer through your use of this material, except in those cases where the law does not allow us to exclude or limit our liability to you.

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