

Peke Waihanga

Artificial Limb Service

Orthotic Service

Peer Support Service

Statement of Performance Expectations
2022–2023

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



Tō mātou koronga Our intent

Peke Waihanga supporting our Equity; encapsulating the essence of our central being for **making, creating** and **innovating** to support a person's limb.

Manaaki i te tangata rahi, i te tangata iti supporting our Service; reflecting our inner purpose to care for all people which is all **inclusive**. This reinforces that everybody is welcomed and **accepted** no matter who they are or where they are from.

Pūmanawa supporting our Expert Workforce; extends outward like the tētē kura, the fern frond, to **acknowledge** the kaimahi (staff) we employ and the gifts and creative talents that they bring to Peke Waihanga.

Ringa supporting our Technology and R&D; the concept of the hands that **create, provide and give ongoing care** to the people we care for.

Ringa Whero; red hands representing chiefly hands and leadership.

Ringa Tōhaunui; industrious hands - working tirelessly to create and innovate for our tūroro (patients).

Ringa Raupā; blistered/calloused hands, experience and knowledge of our trade. **Ringa Rehe**; adept hands, skilled and practiced in our craft.

Ringa Wera; hot hands representing commitment to service and our people.

Strategic objectives

Everything we do is to improve the lives of our patients; they receive whole-of-life, world-class services that deliver what they need at each stage of their journey.

We support **equitable patient access** to technology and services based on need.

Our **expert workforce** is responsive and able to develop and innovate to **continually improve** the service and outcomes for patients.

We adapt and customise **technology and service models** to change the lives of patients. We are responsible for understanding and accessing the **best solutions** and initiatives that budgets allow for our patients.

Nature and scope

Following are the elements of our integrated and inclusive mahi (work):

Artificial limb service - prescribing, manufacturing and fitting prosthetic devices.

Orthotic service - prescribing, manufacturing and fitting orthotics; focusing on the prevention of amputation deterioration of the contralateral limb.

Rehabilitation service - providing nursing, physio and OT support to patients with rehab plans tailored to individual goals and needs.

Coordination service - provided by key workers and service coordinators.

Peer support service - provided to patients by patients who lived through a similar experience.

Operating environment

The burden of diabetes and vascular disease is **increasing patient complexity** and amputation rates.

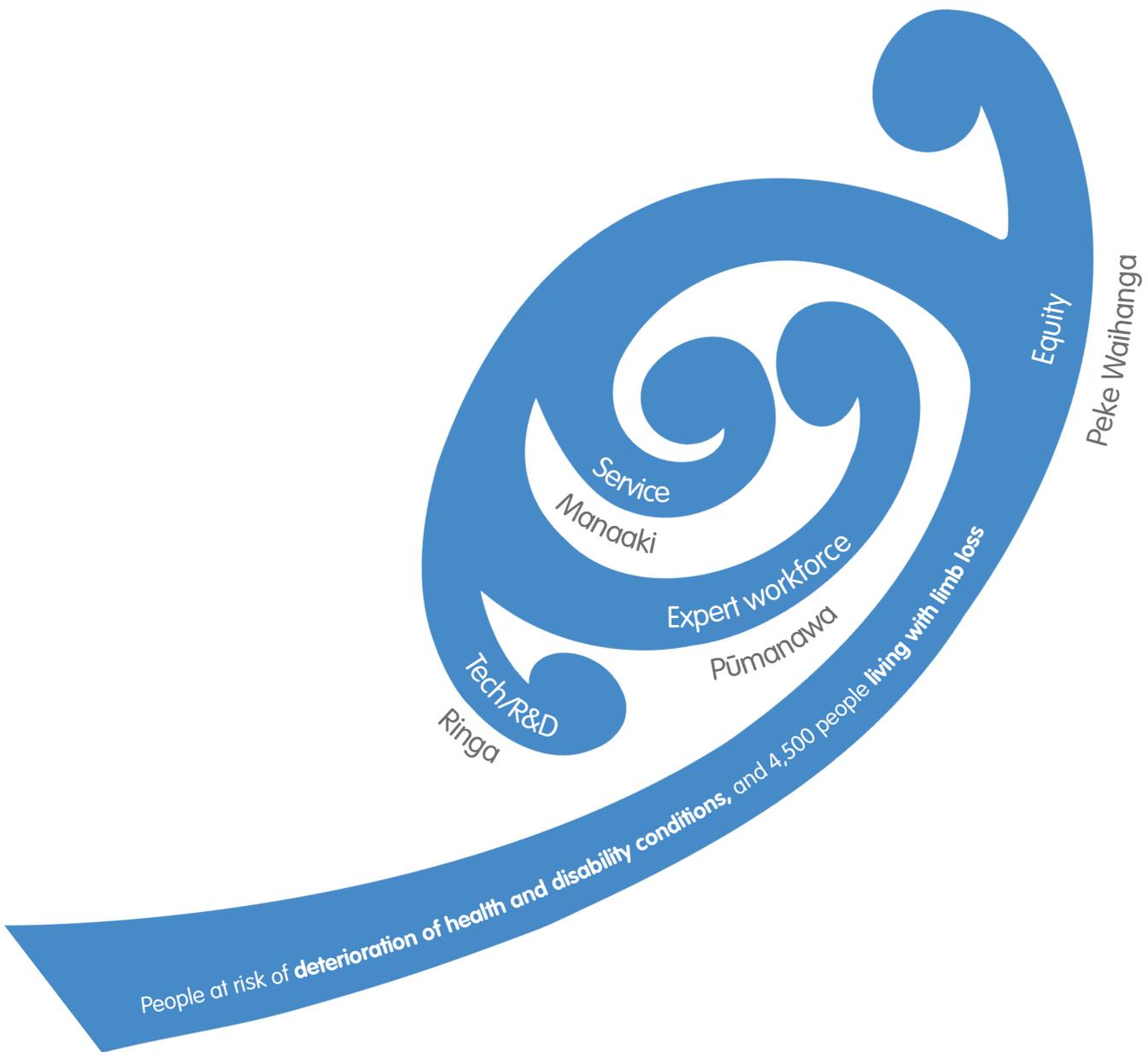
Māori and pacific people have **poor health outcomes**.

There are **no** orthotic and prosthetic tertiary courses in Aotearoa New Zealand.

Rapidly changing technology and service model options to achieve **improved outcomes**.

Inequity exists between ACC and DHB patients.

There are pending changes due to the recent **health and disability systems review**.



How we will deliver

Our approach is embedded in **Te Ao Māori (Māori world view)**

We are active participants in the principles of Te Tiriti O Waitangi and **elevate manaakitanga.**

The tētē kura (fern frond) acknowledges our kaimahi (team) and their **gifts and creative talents.**

The people we care for give our mahi meaning and reflected as the **main branch of the tētē kura.**

Strategic objectives are **tangible pursuits of our mahi** with a physical representation in each of the fronds.

Our values are the intangible that reflect how we go about our mahi represented by the **air and wind around the fern.**

Capability

Skills - manufacturing an individualised medical device into an integrated rehabilitation and coordination of care service.

Processes - mobile clinic workforce, bringing services closer to home.

Technologies - custom patient management system and mobile equipped clinical workforce

Human abilities - 100+ dedicated professionals who provide a multidisciplinary service.

Facilities - 6 centres with full medical device manufacturing and rehabilitation space, 14 regional clinic locations and 1 mobile bus that provide integrated services.

Assessing performance

Our performance will be assessed relative to our strategic objectives.

Our performance will have elements of **inputs, outputs, and outcomes.**

With a significant service user contribution to assessing our performance via **independent and autonomous feedback mechanisms.** Specifically, patient satisfaction and patient trust and confidence in our staff, and feedback on how we can improve our service.

Third party audit of our service, financial and health/safety function will also be used.

To the Minister for Social Development

In accordance with the Crown Entities Act 2004, we present, on behalf of Peke Waihanga, the Statement of Performance Expectations for 2022 - 2023.



George Reedy
Chair
30 June 2022



Contents

- 02** Our Intent including Strategic Objectives
- 06** Foreword from the Chair
- 07** Current Statistics
- 08** Statement of Responsibility
- 09** Forecast Statement of Service Performance
- 11** Forecast Financial Statements

Legislative Function

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

*Artificial limbs means a device that is an artificial arm, hand, leg, or foot; or a similar device.

Foreword from the Chair

Peke Waihanga is our name and a core value to our organisation, it translates to *'making, creating and innovating to support a person's limb'* which is what we do. Our team are dedicated and will be tenacious in this pursuit for the people care for.

We are enthusiastic about the role of innovation for amputees and those needing individual medical devices. Our efforts in 3D printed and silicone devices will evolve for new patient groups and improve for existing patient groups. Additionally, we will be focusing on the technical competency of our team and how they can be responsive and confident as new innovations impact their day jobs.

Our amputation prevention competency in collaboration with our funders is evolving. It will remain a key focus for this coming year which will include investment in pathways of care and workforce development.

Demand for what we do by funders for prosthetic and orthotic services is increasing. This shift in demand reflects the great work our team are doing to support New Zealanders needing devices to help them mobilise to live independent and productive lives.

We have continued and will continue to evolve our services so we care for people as we move into a post COVID-19 world.

We are optimistic about the reform to the health and disability system that will have significant impact on the environment that we operate in. In entering this financial year our contracts are secured for the coming few years and relationships with funding people in the health and disability system are strong.

This coming year we will see some significant infrastructure achievements that we have been working toward. Including completion of our new Christchurch Centre, a new roof on our Auckland Centre and a new patient management system.

We will build on our strong foundations this year and be an active participant in the reforms occurring in the health and disability system for the benefit of the people we care for.

Kia kaha, kia māia



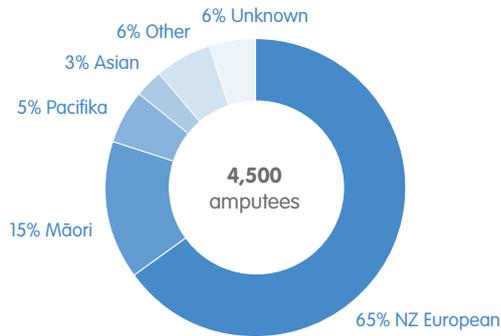
George Reedy, Chair



2021 Snapshot

Artificial Limb Service

Overview



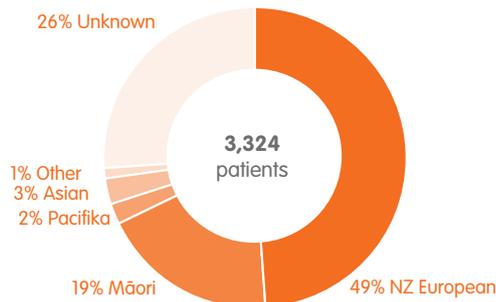
Gender



Orthotic Service

Overview

The following percentages were calculated from a sample of 832 patients where ethnicity data was available.

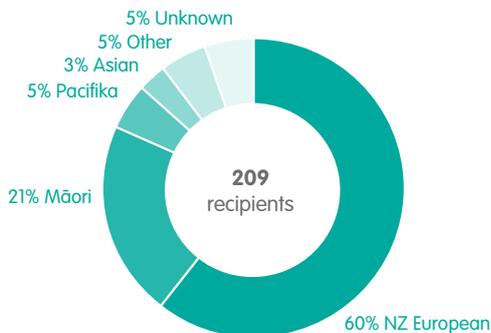


Gender



Peer Support Service

Overview



Volunteers



Our locations

We have six Centres that support 13 regional clinic locations, as shown below:



This year at a glance

Our Patients:

- 565 new amputees
- 26% trauma amputations
- 47% diabetes & vascular amputations
- 19% congenital, cancer and infection amputations

Our Expert Workforce:

- 1,088 days of structured professional development
- 12% increase in completed jobs compared to last year
- 185% increase in rehabilitation therapy & support *

* This year looked at productive hours for all rehab staff, not just intervention hours per previous years. Changes in how we record hours in Manaaki have made a 2020/2021 comparison challenging.

We currently have:

- 5 rehab physicians
- 4 nurses
- 6 orthopaedic surgeons
- 21 device technicians
- 2 general practitioners
- 2 digital technicians
- 34 prosthetists/orthotists
- 71 peer support volunteers
- 18 physiotherapists & occupational therapists
- 24 service coordination & support

Statement of Responsibility

Peke Waihangā 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 in full 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 Peke Waihangā's intentions in Parliament, and should not be relied upon by any other party for any alternative purpose without the express written permission of Peke Waihangā.

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 2022



Kevin Ross
Board Member
30 June 2022

Forecast Statement of Service Performance

In 2022-2023, Ministers have explicitly asked that we continue to focus on the wider needs of amputees and those New Zealanders at risk of amputation. To deliver on this expectation, we will focus on the following initiatives.

1. Proactively seek DHB orthotic service contracts
2. Complete the building of our new Christchurch Rehabilitation Centre and replacement of the Auckland Centre roof
3. Develop and implement new patient management and financial software



Professor Olaf Diegel, University of Auckland giving our prosthetist and orthotist team a tour of the universities additive manufacturing laboratory at the annual Prosthetist/Orthotist hui, June 2021.

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

Output, impact and outcome performance measures and standards	2022/2023 Targets
Patient Feedback	
Independence and productivity outcome	85%
Satisfaction with our service	85%
Trust and confidence in our team	85%
Expert Workforce	
Average number of training and professional development days per full time equivalent staff member	10
Percentage of PW clinical and technical employees who hold recognised certification and/or qualifications	100%
Orthotic Service interventions	400
Patients offered peer support services	100%
Percentage of active amputees in our service with a Key Worker	100%
Percentage of new amputees prescribed a prostheses with improved independence and mobility assessed using 'Amputee Mobility Predictor' within 18 months of fitting a new artificial limb	80%
Technology/R&D	
Minimum number of 3D printed and silicone devices	300
Number of collaborative research projects undertaken on issues designed to improve the provision of services to our patients	2
Impact & Equity	
Yearly reach in users/followers via: <ul style="list-style-type: none"> PW/OS/PS websites combined (current yearly users: 29,000) facebook (current followers: 395) instagram (current followers: 251) linkedin (current followers: 558) 	30,000 450 350 650
Minimum number of business days that services are available to patients through all six PW centres	230
Minimum number of regional clinics held	40

Forecast Financial Statements

Prospective Statement of Comprehensive Revenue and Expense for the year ending 30 June 2022

	Budget 2022 \$000	Estimate Actual 2022 \$000	Budget 2023 \$000
Revenue			
Government commercial service contracts	21,841	25,950	26,370
Interest income	24	19	36
Other revenue	183	450	-
Total revenue	22,048	26,419	26,406
Expenditure			
Personnel costs	7,595	9,781	9,862
Depreciation and amortisation expense	395	554	540
Other expenses	14,526	16,297	16,376
Total expenditure	22,516	26,632	26,778
Total comprehensive revenue & expenses	(468)	(213)	(372)

Prospective Statement of Change in Equity for the year ending 30 June 2022

	Budget 2022 \$000	Estimate Actual 2022 \$000	Budget 2023 \$000
Balance at 1 July	12,672	12,669	17,456
Total comprehensive revenue and expenditure for the year	(468)	(213)	(373)
Crown capital contribution	5,000	5,000	-
Balance at 30 June	17,204	17,456	17,083

Prospective Statement of Financial Position as at 30 June 2022

	Budget 2022 \$000	Estimate Actual 2022 \$000	Budget 2023 \$000
Assets			
Current assets			
Cash and cash equivalents	1,006	3,110	362
Receivables	1,491	3,204	3,004
Prepayments	103	50	60
Inventories	2,629	3,091	2,891
Investments	1,235	1,235	1,271
Total current assets	6,464	10,690	7,588
Non-current assets			
Property, plant and equipment	14,188	11,531	14,448
Total non-current assets	14,188	11,531	14,448
Total assets	20,652	22,221	22,036

	Budget 2022 \$000	Estimate Actual 2022 \$000	Budget 2023 \$000
Current liabilities			
Payables	2,589	3,714	3,852
Employee entitlements	730	922	972
Total current liabilities	3,319	4,636	4,824
Non-current liabilities			
Employee entitlements	129	129	129
Total non-current liabilities	129	129	129
Total liabilities	3,448	4,765	4,953
Net assets	17,204	17,456	17,083
Total equity	17,204	17,456	17,083

Prospective Statement of Cash Flow for the year ending 30 June 2022

	Budget 2022 \$000	Estimate Actual 2022 \$000	Budget 2023 \$000
Cash flows from operating activities			
Receipts from government contract funding	21,944	24,653	26,570
Interest received	24	19	36
Receipts from other revenue	183	450	-
Payments to suppliers	(14,080)	(14,525)	(16,048)
Payments to employees	(7,545)	(9,748)	(9,813)
Net cash from operating activities	526	849	745
Cash flows from investment activities			
Purchase of investments	24	19	36
Purchase of property, plant & equipment	5,240	3,239	3,457
Net cash from investing activities	(5,264)	(3,258)	(3,493)
Cash flows from financing activities			
Capital Contribution	5,000	5,000	-
Net cashflow from financing activities	5,000	5,000	-
Net increase/(decrease) in cash and cash equivalents	262	2,591	2,748
Cash and cash equivalents at the beginning of the year	744	519	3,110
Cash and cash equivalents at the end of the year	1,006	3,110	362

Notes to the Financial Statements

Statement of accounting policies

Reporting Entity

Peke Waihangā - Artificial Limb Service is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. The relevant legislation governing Peke Waihangā's operations includes the Crown Entities Act 2004 and the Artificial Limb Service Act 2018. Peke Waihangā's ultimate parent is the New Zealand Crown.

Peke Waihangā's primary objective is to provide services to the New Zealand public. Peke Waihangā does not operate to make a financial return.

Basis of preparation

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

Statement of compliance

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

Peke Waihangā is a Tier 2 Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements have been prepared in accordance with PBE standards RDR. Peke Waihangā is eligible and has elected to apply PBE Standards RDR because its total expenses are less than \$30 million and it does not have public accountability as defined by XRB AI Application of the Accounting Standards Framework.

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

Peke Waihangā principally derives its revenue from the Crown through contracts with Capital Coast District Health Board, and Accident Compensation Corporation for prosthetic services and various DHB's for orthotic services.

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.

Other revenue

Other revenue, derived through the provision of services to third parties, is recognised as revenue when earned and is reported in the financial period to which it relates.

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Peke Waihangā 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

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. At balance date Peke Waihanga assesses whether there is any objective evidence that an investment is impaired. The carrying amounts of investments with maturities less than 12 months approximates their fair value.

If an investments carrying amount exceeds its recoverable amount, the investment is impaired and the carrying amount is written down to the recoverable amount.

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, 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 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.

Peke Waihanga 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 buildings, leasehold improvements, plant and equipment, furniture and fittings and computer equipment.

Plant and equipment are shown at cost, less any accumulated depreciation and impairment losses. Property assets at Auckland and Wellington are valued with sufficient regularity to ensure that the carrying amount does not differ materially from their value and at least every three years.

The carrying values of these property assets are assessed annually to ensure that they do not differ materially from their value.

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 Peke Waihanga 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 Peke Waihanga 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:

Buildings	50 years	(2%)
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 associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of the Peke Waihanga 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 Peke Waihanga 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.

Peke Waihanga 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 2021 of 1 year 0.38%, 2 year 0.81%, 3 year plus 3.08% (2020: 1 year 0.22%, 2 year 0.25%, 3 year plus 1.63%). The calculation assumes a salary growth rate of 3.08% (2020: 2.72%) as a non-current liability.

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 Peke Waihanga - 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

Peke Waihangā 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.

Equity

Equity is measured as the difference between total assets and total liabilities.

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

Peke Waihangā 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

Peke Waihangā 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.

Critical accounting estimates and assumptions

In preparing these financial statements, Peke Waihangā has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a

significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

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

Peke Waihangā 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

Peke Waihangā 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

Peke Waihangā 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

Peke Waihangā has contracted with the DHB's and ACC to receive funding for property costs which is disclosed as revenue in these prospective financial statements. Currently this revenue is offset by matching property operating costs.

Peke Waihangā has operating leases for its Tauranga and Dunedin centres and National Office, finance leases for Hamilton and Christchurch centres and land only leases for Auckland and Wellington centres.

Copyright Statement

To the best of Peke Waihanga'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.

Peke Waihanga 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.

Peke Waihanga

Level 8, City Chambers, 142 Featherston Street (entry on Johnston St)
PO Box 19 160
Wellington 6149

New Zealand
t + 64 4 385 9410
info@nzals.co.nz
www.nzals.co.nz

