

Peke Waihanga

Artificial Limb Service

Orthotic Service

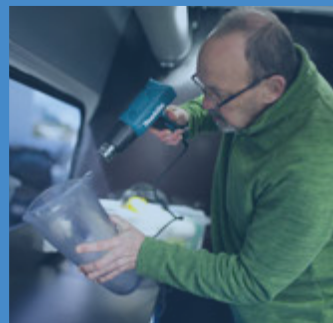
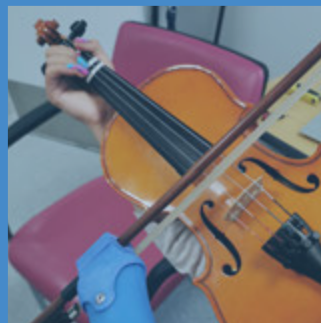
Peer Support Service

E.12A

Statement of Performance Expectations

2024–2025

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



Our Vision

**Kia riro ia te mana motuhake o
tōna ao, kātahi ā mātou tūroro ka
whai hua.**

Independent and productive lives for
the people we care for.



Who We Are

Peke Waihanga (New Zealand Artificial Limb Service) is an autonomous Crown Entity under the Crown Entities Act 2004 and Artificial Limb Service Act 2018, and is required to comply with the Public Finance Act 1989.

Peke Waihanga delivers prosthetic, orthotic, rehabilitation, peer support and coordination of care service. We do this based on the following legislated functions:

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

Rarangi Take

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Tō mātou koronga Our Intent

Objectives

Service objectives

- 1. Improve service outcomes.
- 2. Enhance patient service and support.
- 3. Form prevention partnerships.

Equity objectives

- 4. Foster equitable access to services.

Expert workforce objectives

- 5. Enhance team communication and collaboration.

- 6. Develop a sustainable workforce.

- 7. Advance workforce training and development.

Technology research and development objectives

- 8. Innovate product development and expand the product market.
- 9. Maximise operational, manufacturing and product technology.
- 10. Utilise smart partnering.

Nature and scope

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

Orthotic service – prescribing, manufacturing, and fitting orthotics; prevention of progressive amputation and the deterioration of the contralateral limb.

Rehabilitation service – providing nursing, physiotherapy, occupational therapy and specialist rehabilitation medicine support to ensure rehabilitation plans are tailored to individual goals and needs.

Coordination service – provided by key workers and service coordinators.

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

Operating environment

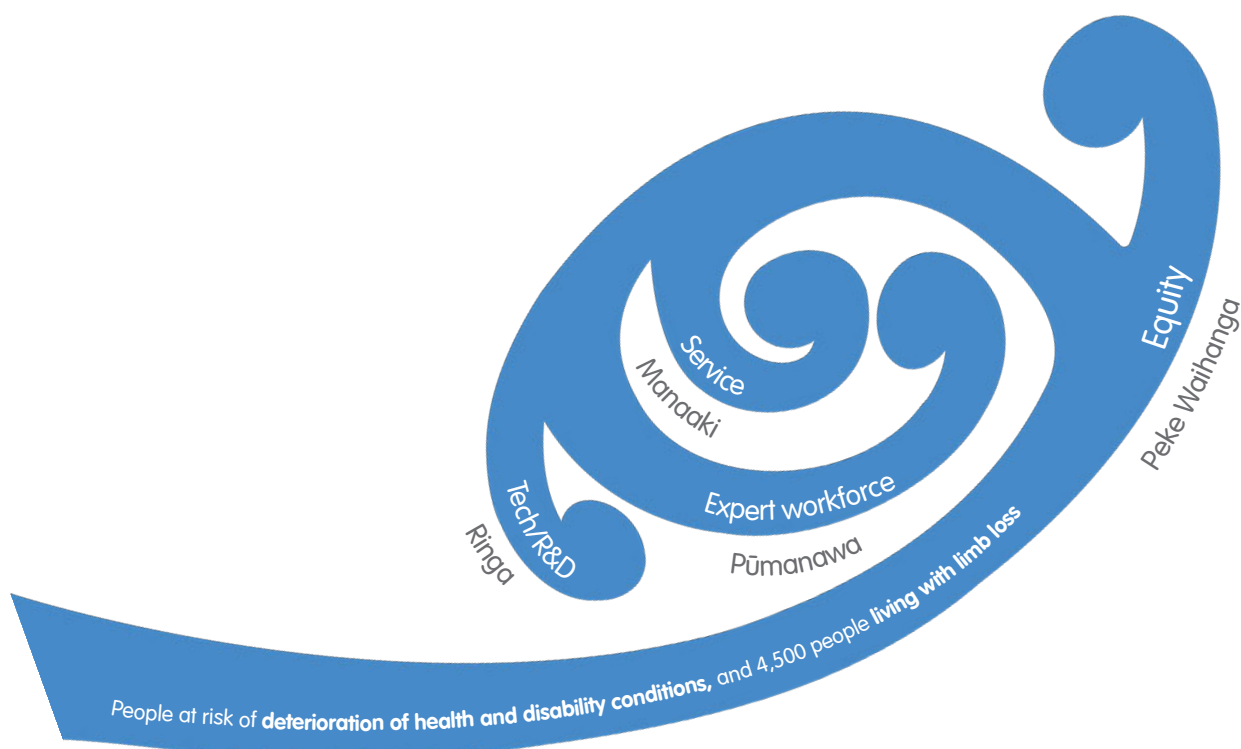
There is **an increased demand for services** as the burden of diabetes and vascular disease increases patient complexity and amputation rates.

There are **funding pressures** because of rising costs and the Government’s desire to return to surplus.

Inequitable funding exists between ACC and Health NZ patients.

Māori and Pasifika have poor health outcomes.

There are **health workforce shortages** exacerbated by international competition for prosthetists and orthotists who must be recruited from overseas.



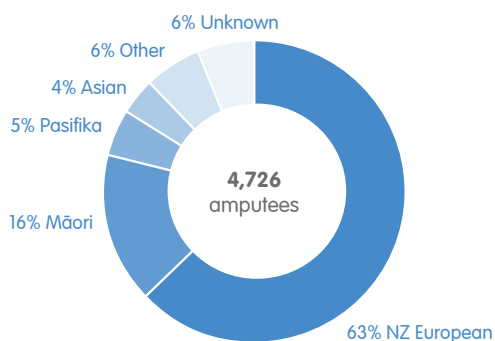
How we will deliver	Capability	Assessing performance
<p>Maximise use of technology to improve patient outcomes and achieve operational efficiencies.</p> <p>Negotiate equitable funding.</p> <p>Design, partner and collaborate for equitable access to improved services, effective care pathways, and amputation prevention.</p> <p>Implement quality prosthetic and orthotic manufacturing standards.</p> <p>Develop new products and commercialise.</p> <p>Strengthen expert workforce for recruitment, retention, and training.</p>	<p>Skills – prescription and manufacture of individualised medical devices; integrated rehabilitation and coordination of care.</p> <p>Processes – effective service delivery, clinical and health and safety processes.</p> <p>Technologies – custom patient management system; digitally connected workforce.</p> <p>Workforce – a team of 160+ multidisciplinary health professionals.</p> <p>Facilities – eight centres with medical device manufacturing workshops and rehabilitation space; 17 regional clinic locations; one mobile workshop.</p>	<p>Continual review of outcomes against our strategic objectives.</p> <p>Medical device quality check process.</p> <p>Health and safety monitoring.</p> <p>Independent and autonomous feedback satisfaction surveys of patients and staff.</p> <p>Third-party audits of our services, finances and health and safety requirements.</p>



Whakaahua o te tau 2023 Snapshot

Artificial Limb Service

Overview

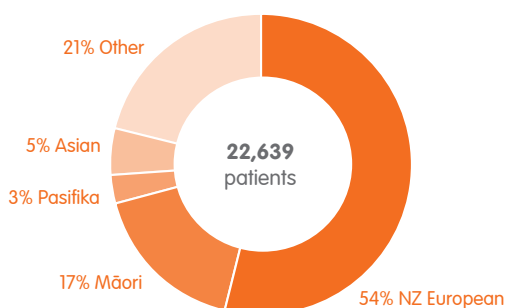


Gender



Orthotic Service

Overview

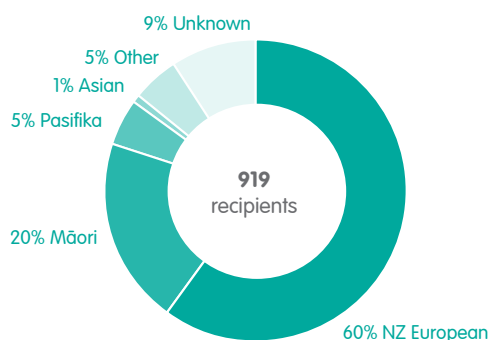


Gender



Peer Support Service

Overview



Volunteers



Our locations

We have eight main centres that support 17 regional clinic locations, as shown below:



2023 at a glance:

Our patients:

454 new amputees	31% trauma amputations
41% diabetes & vascular amputations	23% congenital, cancer and infection amputations

Our expert workforce:

1,576 days of structured professional development
7% increase in completed jobs compared to last year
1% decrease in rehabilitation therapy & support

We currently have:

3 rehab physicians	4 podiatrists
7 orthopaedic surgeons	19 device technicians
2 general practitioners	3 digital technicians
42 prosthetists/orthotists	104 peer support volunteers
18 physiotherapists & occupational therapists	27 service coordinators & support staff
4 nurses	

Forecast Statement of Service Performance

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

Summary of Statement of Performance Expectations 2024/25

We said we would:

1. Foster equitable access to services:

- Renegotiate Health NZ/Te Whatu Ora prosthetic service contract and ensure expectations are contained within funding and service model resourcing.

2. Advance fair pay negotiations:

- Negotiate pass-on benefits of Health NZ/Te Whatu Ora's pay settlements to Peke Waihanga staff to ensure pay parity.

3. Form prevention partnerships:

- Form partnerships with other health organisations to work on amputation prevention and effective management of diabetic feet.

4. Leverage digital improvements:

- Use data insights to guide service improvements and investment.

5. Property investment:

- Start building work on Auckland Artificial Limb Service centre; add second storey and roof.

6. Innovate product development and market expansion:

- Commercialise products and explore national and international expansion.

Output, impact and outcome performance measures and standards		2024/2025 Targets
Service		
Service User Feedback: How well did we set you up to be independent and productive in your local community and at home?		85%*
Service User Feedback: How would you rate the overall service you received for the job we have undertaken for you?		85%*
Service contracts retained due to funder satisfaction.		100%
Expert Workforce		
Service User Feedback: Please rate how trusting and confident did you feel with the staff providing your care?		85%*
Staff Feedback: I am happy in my work?		75%**
In comparison to similar roles at Te Whatu Ora, our staff have pay parity i.e. allied health, nursing and admin/clerical.		100%
Technology, Research and Development		
Service User Feedback: How would you score the comfort of your artificial limb or orthoses at the moment?		70%*
Number of medical devices created by our Product Development and Commercialisation team.		500+
Number of collaborative research projects undertaken on issues designed to improve our services		2+
Equity		
The clinical service model (excludes high tech/cost components) for amputees in Aotearoa New Zealand is equivalent, irrespective of service contract. Aim for therapy hours between ACC and Te Whatu Ora new amputees with mobility levels K2, K3 and K4 to be the same.		Equivalent Hours
There are pathways for high tech/cost components for amputees in Aotearoa New Zealand irrespective of service contract.		Pathways present & accessible
Percent of high risk or active diabetic foot orthotic services referrals on a waitlist.		0%

* Percentage of service users who scored 5 or above where 0 equals worst possible to 10 equals best possible.

** Percentage of staff who agreed or strongly agreed with the statement.

The background of the page is a dark grey color with a subtle, repeating pattern of fern fronds. The fronds are light grey and are oriented diagonally, creating a textured, naturalistic backdrop.

Matapae Tauāki Pūtea

Forecast Financial Statements

Statement of Responsibility

Statement of responsibility

For the year ended 30 June 2025

Peke Waihanga 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.

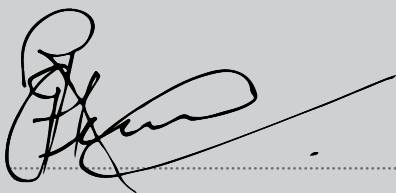
The prospective financial statements in full have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

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 Waihanga'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 Waihanga.

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

19 June 2024



Kate Horan
Board Member

19 June 2024

Prospective Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2025

	Budget 2024 \$000	Estimate Actual 2024 \$000	Budget 2025 \$000
Revenue			
Government contract funding	31,497	36,085	37,000
Interest revenue	180	219	200
Total revenue	31,677	36,304	37,200
Expenditure			
Personnel costs	11,863	14,261	14,800
Depreciation and amortisation expense	683	487	600
Other expenses	19,528	22,060	22,000
Total expenditure	32,074	36,808	37,400
Total comprehensive revenue & expense	(396)	(505)	(200)

Prospective Statement of Changes in Equity

For the year ended 30 June 2025

	Budget 2024 \$000	Estimate Actual 2024 \$000	Budget 2025 \$000
Balance at 1 July	23,977	24,041	23,536
Total comprehensive revenue & expense	(367)	505	200
Crown capital contribution	-	-	-
Balance at 30 June	23,610	23,536	23,336

Prospective Statement of Financial Position

As at 30 June 2025

	Budget 2024 \$000	Estimate Actual 2024 \$000	Budget 2025 \$000
Assets			
Current assets			
Cash and cash equivalents	812	3,099	1,685
Receivables	3,300	4,400	4,500
Prepayments	50	240	240
Inventories	3,217	3,900	3,950
Investments	2,415	1,330	1,400
Total current assets	9,794	12,969	11,775
Non-current assets			
Property, plant and equipment	18,407	15,500	16,600
Intangible assets	250	-	-
Total non-current assets	18,657	15,500	16,600
Total assets	28,451	28,469	28,375

Prospective Statement of Financial Position

As at 30 June 2025

	Budget 20243 \$000	Estimate Actual 2024 \$000	Budget 2025 \$000
Current liabilities			
Payables and revenue in advance	3,879	3,700	3,800
Employee entitlements	822	1,044	1,050
Total current liabilities	4,701	4,744	4,850
Non-current liabilities			
Employee entitlements	170	189	189
Total non-current liabilities	170	189	189
Total liabilities	4,871	4,933	5,039
Net assets	23,580	23,536	23,336
Equity			
General funds	23,580	23,536	23,336
Total equity	23,580	23,536	23,336

Statement of Cash Flows

For the year ended 30 June 2025

	Budget 2024 \$000	Estimate Actual 2024 \$000	Budget 2025 \$000
Cash flows from operating activities			
Receipts from government contract funding	31,697	35,289	
Interest received	180	219	
Receipts from other revenue	-	-	
Payments to suppliers	(19,166)	(22,566)	
Payments to employees	(11,913)	(14,439)	
Net cash from operating activities	798	(1,497)	
Cash flows from investing activities			
Purchase of investments	180	72	
Purchase of property, plant & equipment	5,220	1,453	
Net cash from investing activities	(5,400)	(1,525)	
Cash flows from financing activities			
Capital Contribution	-	-	
Net cash from financing			
Net increase/(decrease) in cash and cash equivalents	(4,602)	(3,022)	(1,414)
Cash and cash equivalents at the beginning of the year	5,414	6,122	3,099
Cash and cash equivalents at the end of the year	812	3,099	1,685

Notes to the Financial Statements

Statement of accounting policies for the year ended 30 June 2025

Reporting entity

Peke Waihanga – Artificial Limb Service is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. Peke Waihanga is governed by relevant legislation and operations include the Crown Entities Act 2004 and the Artificial Limb Service Act 2018. The ultimate parent of Peke Waihanga is the New Zealand Crown.

The primary objective of Peke Waihanga is to provide services to the New Zealand public. Peke Waihanga 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 Waihanga 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 Waihanga 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 Waihanga 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 A1 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 Waihanga principally derives its revenue from the Crown through contracts with Te Whatu Ora and Accident Compensation Corporation 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 revenue 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 the Peke Waihanga 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 Waihangā 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 Waihangā 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, Wellington and Christchurch 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 Waihangā 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 Waihangā 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%-2.5%)
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 development

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 Peke Waihangā 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 Waihangā 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 Waihangā 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 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 2022 of 1 year 3.34%, 2 year 3.70%, 3 year plus 4.29% (2021: 1 year 0.38%, 2 year 0.81%, 3 year plus 3.08%). The calculation assumes a salary growth rate of 3.01%. (2020: 3.08%) 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 Waihangā - 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 Waihanga 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 Performance Expectation as approved by the Board at the beginning of the financial year.

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board for the preparation of the financial statements and have not been audited.

Prospective financial statement disclosures

Peke Waihanga 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 Waihanga 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 Waihanga 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 Waihanga 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 Waihanga 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 Waihanga has contracted with Te Whatu Ora and Accident Compensation Corporation 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 Waihanga 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

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- 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.

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Published by Peke Waihanga in 2024.

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