

Peke Waihanga

Artificial Limb Service

Orthotic Service

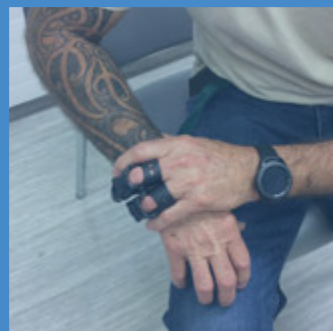
Peer Support Service

E.12A

Annual Report

For the Year Ended
30 June 2022

Presented to the House of Representatives
pursuant to Section 150(3) 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 Are We

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
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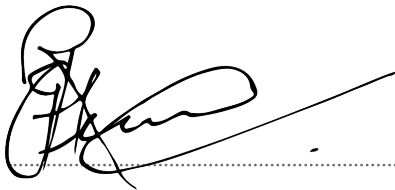
Rarangi Take

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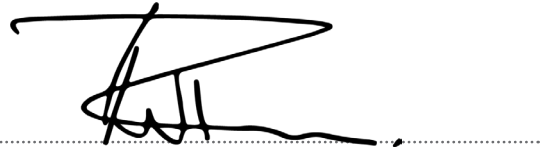
To the Minister for Social Development

In accordance with section 151 of the Crown Entities Act 2004, we submit the Annual Report of Peke Waihanga – New Zealand Artificial Limb Service.



George Reedy
Chair

10 July 2023



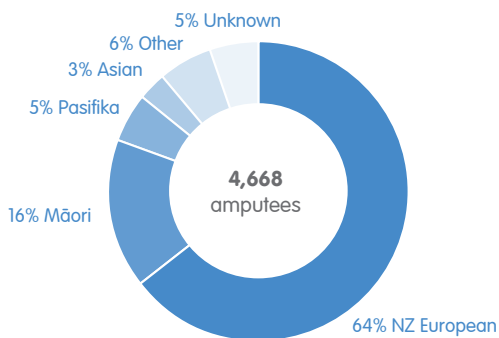
Kevin Ross
Board Member

10 July 2023

Whakaahua o te tau 2022 Snapshot

Artificial Limb Service

Overview



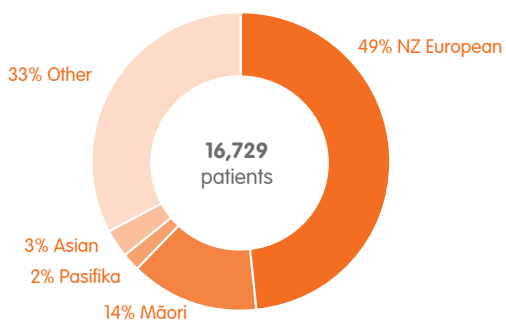
Gender



Orthotic Service

Overview

The following percentages were calculated from a sample of 10,686 patients where ethnicity data was available.

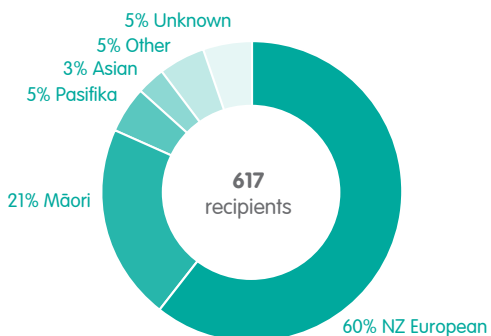


Gender



Peer Support Service

Overview



Volunteers



Our locations

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



This year at a glance:

Our patients:

- 518 new amputees
- 22% trauma amputations
- 58% diabetes & vascular amputations
- 19% congenital, cancer and infection amputations

Our expert workforce:

- 1,503 days of structured professional development
- 5% decrease in completed jobs compared to last year
- 9% increase in rehabilitation therapy & support

We currently have:

- 4 rehab physicians
- 20 device technicians
- 6 orthopaedic surgeons
- 2 digital technicians
- 2 general practitioners
- 71 peer support volunteers
- 34 prosthetists/orthotists
- 26 service coordinators & support staff
- 18 physiotherapists & occupational therapists
- 3 nurses

Chairman's Report

Nau mai haere mai

Ka tū te rākau, ka hōhonu ngā pakiaha.

The tree stands strong, and the roots run deep.

Peke Waihanga has managed to stand strong and remain solid and secure during a year disrupted by COVID-19 lockdowns, staff shortages due to international travel restrictions, MIQ delays and patients and staff contracting the virus. This was a testament to the resilience of the people we care for, the unwavering dedication and commitment of our expert workforce and the trust and conviction of our funders who continue to push us to improve patient outcomes.

Over this year, there was a significant uptake in our orthotic service because of increased interest by funders in our essential mahi to prevent amputations and improve services. Our highly skilled team adapted and excelled in this mahi in the face of some trying times during COVID-19 lockdowns—especially the team in Auckland. We inherited significant waitlists of at-risk patients who needed appropriate care expediently. We reviewed pathways of care and now have a viable orthotic service. We look forward to collaborating with our funders to continuously improve our service for the benefit of patients and proper utilisation of scarce resources.

Our prosthetic work and focus on of specific amputee needs continues to improve. A review of our investment into improving upper extremity services to realise the benefit of new technologies saw a 50% increase in service user satisfaction. Also, innovation and investment into custom silicone devices is starting to bear fruit with 134 devices provided to amputees this year. 3D design team products have reached 308 items.

Inequity between our prosthetic contracts continues in our services for amputees. Those Te Whatu Ora funded amputees with similar needs as Accident Compensation Corporation amputees get 47% less access to technology and services.

Additionally, this year, \$454,000 of additional funding from reserves was necessary to ensure a minimal service was provided (not optional) to Te Whatu Ora funded amputees. This issue remains a collective and significant frustration for our patients and staff, it's not fair.

Early wellbeing support for amputees via our Te Pou Aropā Takitoru/Peer Support Service continues to be very important and valued by our service users. This is demonstrated by the very high referral of 279 with a service user satisfaction rating of 98%. Additionally, this year we began expanding Te Pou Aropā Takitoru to those at risk of amputation. This complements our orthotic service and our amputation prevention efforts.

To support our evolving and improving services, we have continued to invest in and support our team. This year we employed 38 new staff with the majority dedicated to our orthotic service—15 orthotists and 6 support staff. We reviewed our organisational structure to ensure we had the right people in the right roles to enhance success. The regional structures remained fit-for-purpose, but we identified gaps which led to the creation of new Service Development Manager,

Culture Advisor and Procurement and Supply Chain Manager roles and a Clinical Governance Committee. These new roles are fundamental to our future success and allow the wider team to realise the best coordinated care response for the people we serve.

Peke Waihanga continues to challenge itself with an ambitious improvement programme. We are pleased with the progress of the new Christchurch Centre building, and the completion of our Wellington Centre's refurbishment. We want these spaces to be healthy and safe for both staff and patients, as well as welcoming and accessible so the people we care for can feel at home.

On behalf of the Board, we are incredibly proud of the team, the people they care for and thank the ongoing support of our Minister and the Ministry of Social Development (... agent). It has certainly been another big year for Peke Waihanga.

Ngā mihi,

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

George Reedy
Chair

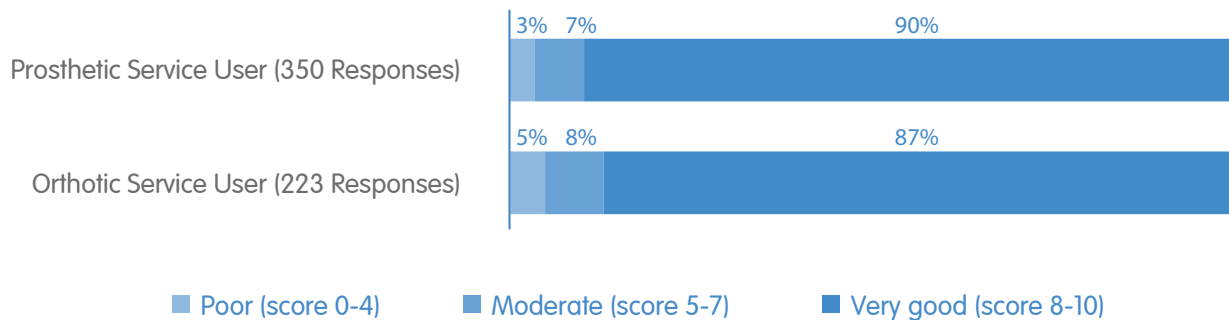
Ratonga Service

Our patients are at the centre of everything we do, receiving from Peke Waihangā whole-of-life, world-class services that deliver what they need at each stage of their journey.

Service Satisfaction

Results for "Rate the overall service you received for the job we have undertaken for you?"

Scale: 0 being the worst and 10 being the best possible



Peke Waihangā independently and anonymously surveyed service users to understand their satisfaction. The above graph shows:

1. 90% of 350 prosthetic service users score overall service satisfaction "very good"
2. 87% of 223 orthotic service users score overall service satisfaction "very good"

Amputee Inequality

- \$4,070 for Te Whatu Ora funded amputees
- \$8,724 for Accident Compensation Corporation funded amputees

Te Whatu Ora funded amputees receive 47% less access to critical devices and services compared to patients funded by the Accident Compensation Corporation.

This year we received \$6,031,000 in bulk funding and provided \$6,485,000 of services and technology. The difference of \$454,000 in funding provided by Peke Waihangā was required to ensure amputee safety through the provision of a reasonable prostheses (not always optimised), a base level of rehabilitation therapy and to meet the needs of an increasing complexity of patient.

Artificial Limb Service (prosthetics)

This year we provided prosthetic services to 4,668 amputees.

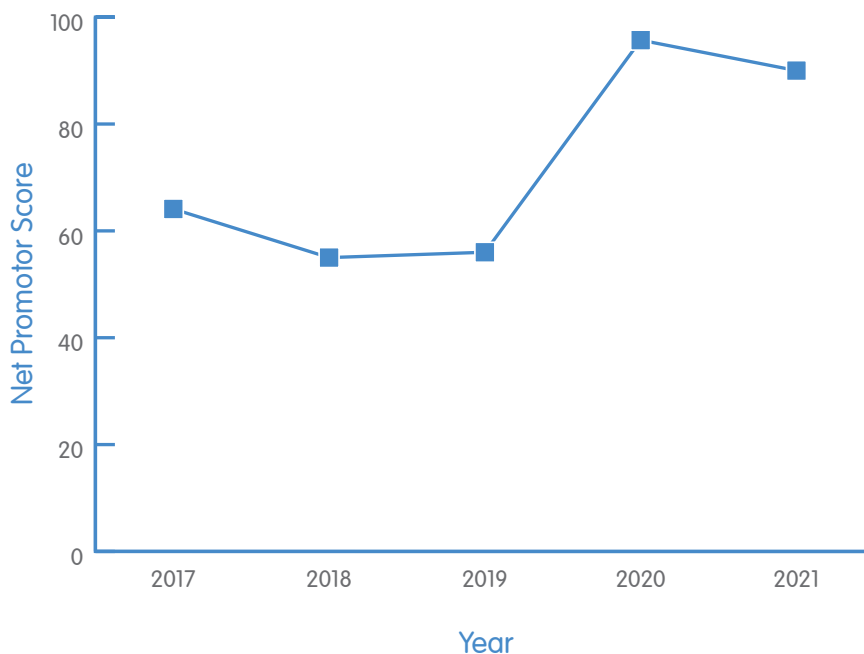
These services were funded by national service contracts with Accident Compensation Corporation and Te Whatu Ora. As part of our efforts to improve patient outcomes, we have increased our rehabilitation care for amputees; with physiotherapy, occupational therapy, orthotics and nursing.

Per amputee	2018	2019	2020	2021	2022
Prosthetic Hours	42506	40619	41298	44969	51704
Rehabilitation Hours	3956	4852	3800	10836	11781

The above table shows over the last 5 years, our prosthetic services have increased by 22% and our rehabilitation has increased by 198%.

Upper Extremity (service)

Our upper extremity service delivery is evolving and improving due to two key factors. Firstly, the increase in new technology options for amputees. Secondly, the investment and development of an expert workforce; training of specialist upper extremity prosthetists, orthotists, physiotherapists, and occupational therapists between 2019-2020. For example, the engagement of international expert training series has produced positive outcomes.



The graph above shows our upper extremity service users have had improved in this part of our mahi. There is an increase in satisfaction (as measured using the net promoter score) in 2020 when this expert workforce development and investment occurred, and it has been maintained into 2021.

Orthotic Services

This year we provided orthotic services to 16,729 patients.

Auckland, Counties Manukau and Waitematā Te Whatu Ora districts contracted Peke Waihanga to provide personal health orthotic services. This new service started on Monday 9 August. This service has made significant improvements in service procedures and processes that have resolved the waitlist of 850 patients, with patients now being contacted within two working days and appointments available 2-3 weeks from referral.

Bay of Plenty district contracted Peke Waihanga for all their orthotic services. This new service started on 1 April 2022. This service has made significant improvements in service procedures and processes that have resolved the waitlist of approximately 800 patients, with those referred now been contacted within two working days and appointments available within 2-3 weeks from referral.

Tairāwhiti (Gisborne) district contracted Peke Waihanga to provide specialised orthotic consultancy and leave cover. This contract was signed on 22 July 2022 and started on 25 July 2022.

Waikato and West Coast districts renewed their orthotic service with us over this reporting period. This work continues to deliver good outcomes for the patients and funder.

A competitor took legal action against Peke Waihanga in the High Court. They challenged our legal right to provide orthotic services and devices within the Artificial Limb Service Act 2018. They were unsuccessful and the High Court instructed them to pay Peke Waihanga costs. They have since taken the matter to the Court of Appeal. To defend this matter, it has cost Peke Waihanga \$228,000.

“

I have just spoken to a patient who has visited you today. You are the 3rd orthotic service they deal with and they came back to say how impressed they were with the service they received from you. Not only did they get excellent advice but everyone went out of their way to be friendly and supportive.

Thanks so much for the care you provide our patients.

— **Senior Physiotherapist: Outpatients**

”

Te Pou Aropā Takitoru (Peer Support Service)

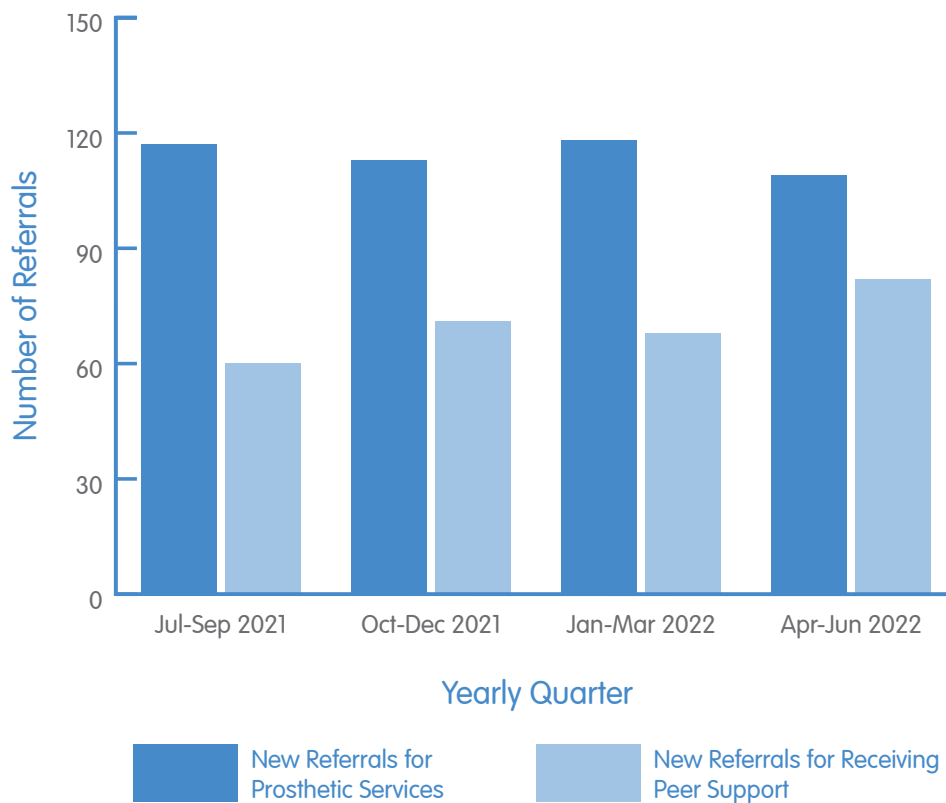
This year we provided peer support services to 253 people.

Te Pou Aropā Takitoru (Peer Support Service) is continuing to grow. Currently, the service has 94 trained peer support volunteers across Aotearoa. Trained to compassionately engage with the needs of amputees requesting support, the diversity of volunteers has also increased during the reporting period with additional Māori volunteers able to respond to cultural needs.

During the reporting period our Peer Support Service was nominated and subsequently won (after the reporting period), the New Zealand Rehabilitation Association 'Innovation in Rehabilitation' Award.

With around 4400 amputees living in Aotearoa, the number of referrals to the service continues to rise. These are received from a range of locations across the country and include responses to pre and post-amputation referrals and requests for partner support.

New amputees are matched with peer support volunteers of a similar age, type of amputation, ethnicity (as much as possible) and location.



The above graph shows the number of new referrals for prosthetic services during the year and the number of referrals that accepted peer support. It shows 61% of new amputees needing prosthetic services take up peer support.



Hunga mahi mātanga

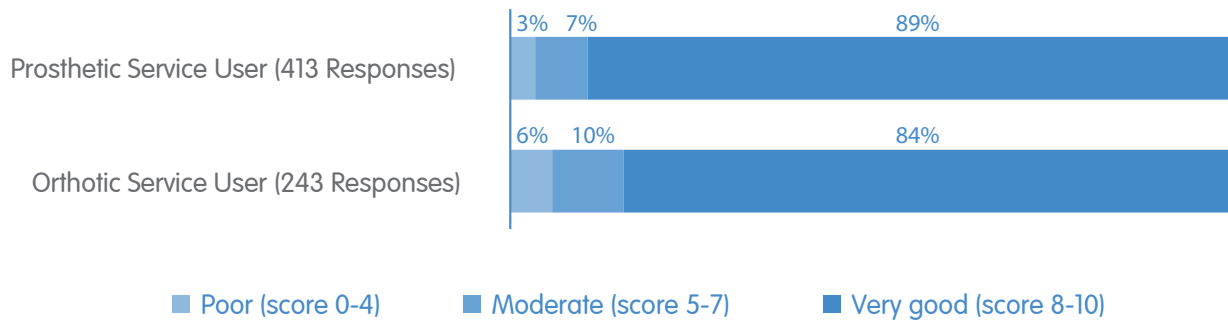
Expert Workforce

Our expert workforce is responsive and able to develop, adapt and adopt innovation and technology to continually improve the service and outcomes for our patients.

Trust and Confidence

Results for "Rate how trusting and confident did you feel with staff providing your care?"

Scale: 0 being the worst and 10 being the best possible



Peke Waihanga independently and anonymously survey's service users to understand their trust and confidence. The above graph shows:

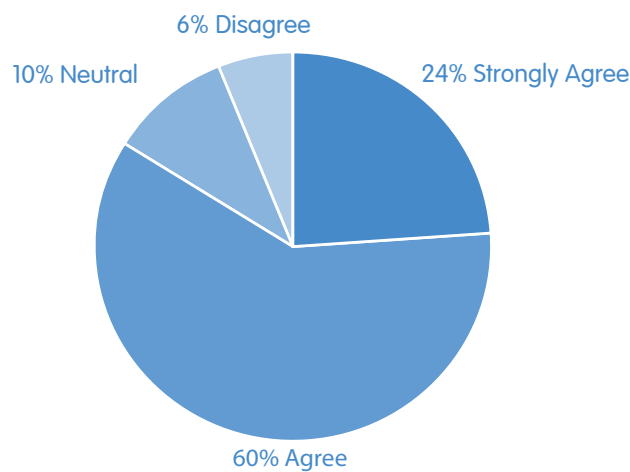
1. 89% of 413 prosthetic service users score overall trust and confidence "very good"
2. 84% of 243 orthotic service users score overall trust and confidence "very good"

Staff Pulse Survey

We conduct triannual staff Pulse Surveys (Team Culture and Wellbeing). The aim of these anonymous surveys is to gauge how staff are feeling at work and to gather feedback and suggestions on how we can continue to improve our work environment.

62 Responses

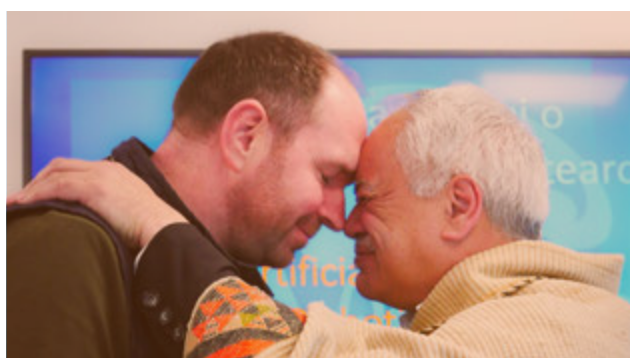
"I am happy in my work"



The above graph are results from triannual Pulse Survey. It found that 84% of our staff "agree" or "strongly agree" that they feel happy at work.

Organisational Evolution

As an organisation Peke Waihanga is growing and therefore experiencing some 'growing pains' as a result of our success. In order to meet the growing needs of our business we have implemented the following recommendations:



- Introduction of a Service Development Manager to streamline and prioritise the adoption of innovation and service improvements.
- Introduction of a Procurement and Supply Chain Manager to provide analytical and proactive efforts in response to the increasing complexities of our supply chain due to new service contracts, high volume stock movements, and issues created by COVID-19.
- Introduction of a Clinical Governance Committee to support the ongoing continuous improvement to our service model in response to increased complexity of the patient groups needing our care.
- Streamlining of business planning and giving more responsibility for planning to regions. This allows a more responsive service to local demands and leverages the skills and capability of regional leadership teams that are now in place.
- Appointment of a Rākau Rangatira/Cultural Advisor was recommended and during the reporting period we searched for the right individual.*

“ *Incorporating a Māori worldview into our health services in Aotearoa not only leads to better outcomes for Māori but also to good outcomes for all. Including family and whanau into care models and taking the wider view of a person's wellbeing has got to be good for everyone.* ”

— Sean Gray | CEO

* We successfully employed a Cultural Advisor in November 2022

Graduate Programme

Our graduate programme is going very well, with our first new graduate, Taylor Aldridge (pictured below), returned to New Zealand with a Degree in Prosthetics & Orthotics in 2022. Prior to her studies, Taylor worked in the Christchurch Centre as a Technician for around 12 months. With this work experience under her belt, she excelled in her studies, gaining High Distinctions in many subjects. Taylor undertook her last clinical placement in the Tauranga Centre and returned to the Christchurch Centre to work as a Clinical Prosthetist/Orthotist in November.

The Graduate Programme is providing a pipeline of new clinicians with Peke Waihanga currently supporting:

- One student currently studying towards a Bachelor of Prosthetics and Orthotics
- One Peke Waihanga Technician expected to begin studying in February 2024
- One Peke Waihanga Technician enrolled to begin studying in February 2023



Peke Waihanga as a Good Employer

Peke Waihanga promotes staff participation in the development of 'good employer' programmes and practices through regular employee collaboration meetings, recruitment panels and health and safety policies.

We engage with our employees and the New Zealand Public Service Association which represents approximately 30% of our workforce to comply with the 'good employer' and equal employment opportunities provisions:

- All prosthetists and orthotists currently employed by Peke Waihanga hold a tertiary qualification in orthotics or prosthetics. This includes qualifications gained through universities, polytechnics and institutes of technology.
- Peke Waihanga actively supports many non-standard work arrangements where business demands enable these to occur, including part-time, flexible working hours, working from home and other forms of remote working.
- We tailor our support in these situations to individual need, and actively support return-to-work programmes for ill and injured employees.
- We have a 'Managing Bullying, Harassment and Discrimination in the Workplace' policy which details no tolerance for any form of discrimination or harassment within our organisation.
- Peke Waihanga is an 'accredited employer' with Immigration New Zealand. As an organisation we meet strict criteria in respect of our robust human resources practices and our commitment to training and employing New Zealanders (where appropriate).
- We implemented a workforce mental health and wellbeing programme in 2020 to demonstrate the value Peke Waihanga places on the health and wellbeing of its workforce.
- Our remuneration processes have been developed by robust job sizing evaluations, ensuring that remuneration reflects the complexity of each role and the level of skill required.
- We have embarked on a review of our performance development, remuneration, and recognition systems to ensure that they meet the needs of both the organisation and our employees.
- Attracting and retaining the best employees is critically important to our expert workforce strategy and we have implemented a comprehensive organisation-wide induction programme for new employees, with e-learning, workshops and on-the-job tools and resources.

Peke Waihanga Work Arrangements

40% of our workforce have flexible working arrangements.

- Strategies for effectively managing our biggest risks are well embedded. We provide an 'Employee Assistance Programme', discounted health insurance, health monitoring checks, and vaccinations.
- Succession planning, internal growth strategies, training and development and continued professional development are all key themes in our expert workforce strategy.
- We provide coaching for our managers on key leadership capabilities including authentic leadership, influencing others, change agility & resilience, inspiring & motivating others and having brave conversations.
- We harness the talent of our people and ensure they understand how they contribute to our wider success.
- Through our world class training & development programmes, we encourage the development of professional skills and provide specialist training in prosthetics, orthotics, rehabilitation and technology.
- Educating our business leaders on unconscious bias and the importance of inclusion and diversity in selection and promotion.
- Peke Waihanga's values of Peke Waihanga, Manaaki, Pūmanawa, and Ringa guide our leadership team in making decisions that positively impact our patients and staff and create a strong and positive internal culture.
- Providing our people with ongoing context, direction and leadership on the performance of Peke Waihanga within a rapidly changing industry landscape.



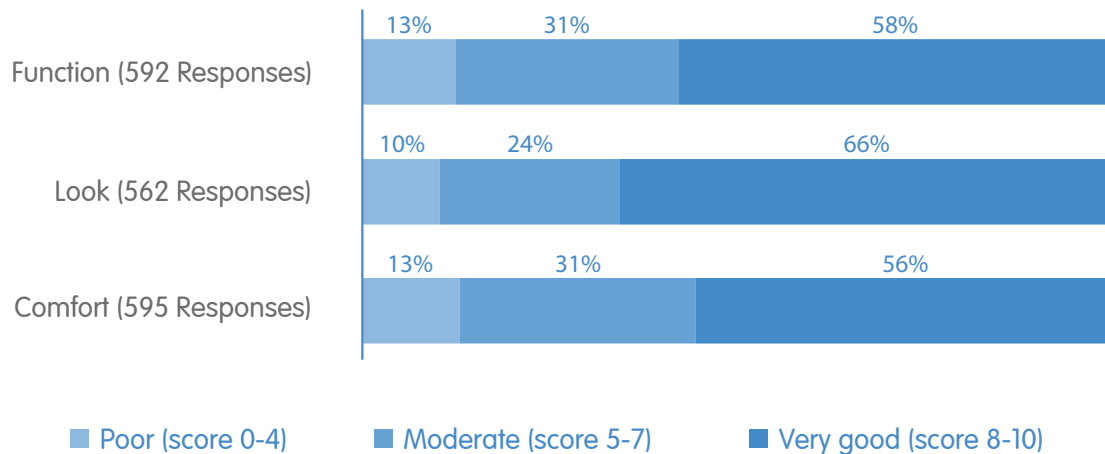
Hangarau, Rangahau me te Whakawhanaketanga Technology, Research and Development

We adapt and customise technology to change the lives of our amputees. Peke Waihanga is responsible to our amputees for understanding, accessing and bringing them the best technological solutions and initiatives that budget allows.

Function, Look and Comfort

Results for "Score the comfort/look/function of your artificial limb/orthosis at the moment?"

Scale: 0 being the worst and 10 being the best possible



Peke Waihanga independently and anonymously survey's service users to understand their function, look and comfort. The above graph shows:

1. 58% of 592 artificial limb or orthosis users score overall function "very good"
2. 66% of 562 artificial limb or orthosis users score overall look "very good"
3. 56% of 595 artificial limb or orthosis users score overall comfort "very good"

New Intranet Page Launched

We are proud of our new intranet and its positive impact on Peke Waihanga internal communications. Launched towards the end of 2021, 'Whiria' is integrated into Outlook and is the internet browser home page for all staff. Microsoft Teams chats, channels and video conferencing are reducing email traffic and enhancing opportunities for staff connection and collaboration. Whiria also hosts a resource library and a document development library, making access to information simpler for staff. News stories are uploaded to Whiria regularly which is helping to connect and encourage staff.

Our Health and Safety site is linked to Whiria, making the reporting of accidents and incidents straightforward. In order to streamline the reporting process and encourage the reporting of accidents, incidents, and hazards, we have implemented a centralised platform for health and safety information. This platform includes a comprehensive risk register, improved communication channels, and a centralised repository for health and safety news, policies, and procedures. Additionally, we have provided quick access to reporting tools and material safety datasheets, enabling employees to easily access and use health and safety resources. As a result of these efforts, we have observed a significant increase in the reporting of accidents, incidents, and hazards.

Silicone Studio

We are proud of this mahi and the following are examples of how Silicone Studio has supported our strategic objectives during the reporting period:

Expert Workforce

Given the success of our Silicone Studio, the demand for these devices has led us to employ one additional full-time silicone technician, further improving the capacity for in-house solutions.

Our Silicone Studio has attended formal training and supported and upskilled clinical staff in all centres, lifting clinical confidence to prescribe and fit silicone devices for patients.

Service

Services to amputees have improved through the establishment of a basic line of uniform cosmetic silicone options. The development of clinical pathways for digit and upper limb amputees has also been a key achievement for our Silicone Studio team.

Overall, during the reporting period we manufactured 150 silicone devices (50% increase).

Technology, Research and Development

We improved the provision of custom roll-on silicone liners for New Zealand amputees by researching and identifying a cost-effective supplier in Switzerland. During the reporting period, collaboration between the Silicone Studio team and centre clinicians resulted in the development of hybrid sockets.

Furthermore, patients can now order cosmetic silicone options from our new online system.

Equity

During the reporting period, we maintained a 60/40 split between our Te Whatu Ora funded patients and those funded by the Accident Compensation Corporation.



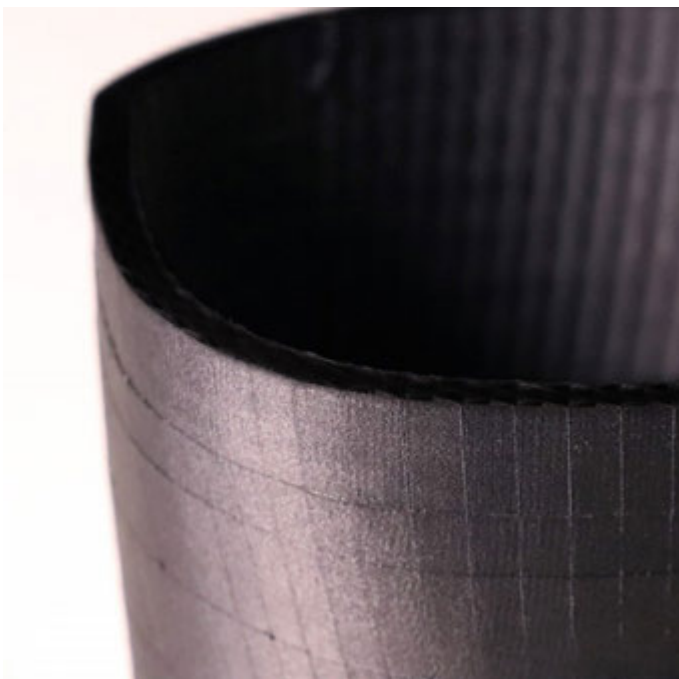
Research Projects

Sensing Prosthetics & Design for Detection of Diabetic Foot Ulcers

Peke Waihanga, in collaboration with Victoria University of Wellington, is working on a project to design customised force sensing devices for lower leg amputees and patients with diabetes. The aim of the project is to design a customised sensing device that can sit inside a prosthetic socket or shoe to monitor pressure.

It is known that a residual limb experiences drastic changes in volume and shape after amputation for up to 18 months. Changes in volume and shape of a residual limb over the stabilisation period will enable clinicians to know when the residual limb has reached a stable volume and a permanent socket should be fitted in place of a temporary one. It will also help with improving the accuracy of treatment plans and enhancing socket fit.

An additional benefit is to enhance outcomes for our patients is the potential for early detection of foot ulcers. A considerable portion of lower extremity amputations result from foot ulcers, a significant complication of diabetes mellitus. The customised sensing device will look to gather data on such things as increased pressure or change in gait that has the potential to translate change in the foot. This information helps with insole design to offload pressure in specific areas as a preventative approach.



3D Printing

Our progress in developing 3D printing solutions for patients is rapidly advancing and contributing to our strategic goals in the following ways:

Expert Workforce

As 3D printing continues to gain prominence in healthcare, we are investing in an experienced workforce to manage and operate these technologies. This includes individuals who are skilled in 3D modelling and design. In addition, we are upskilling professionals to integrate 3D printing into clinical workflows and ensure compliance with regulatory requirements. 20 out of 22 clinical prosthetists are highly likely/likely to prescribe 3D printed sockets for amputees.

Investing in a knowledgeable workforce will be critical as organization to fully realize the potential benefits of 3D printing, such as personalized medical devices, faster production times, and cost savings. As such, training, and education programs for 3D printing in healthcare will be increasingly important to develop a skilled and competent workforce.

Service

The implementation of 3D printing has led to improved services for amputees, particularly with the design and production of customised

3D Printed below-knee sockets. Moreover, we are exploring the potential of 3D printing Upper extremity and orthotic products for patients. During the reporting period, we manufactured a total of 317 3D printed devices, with 21% of our below-knee sockets being produced using this 3D Printing.

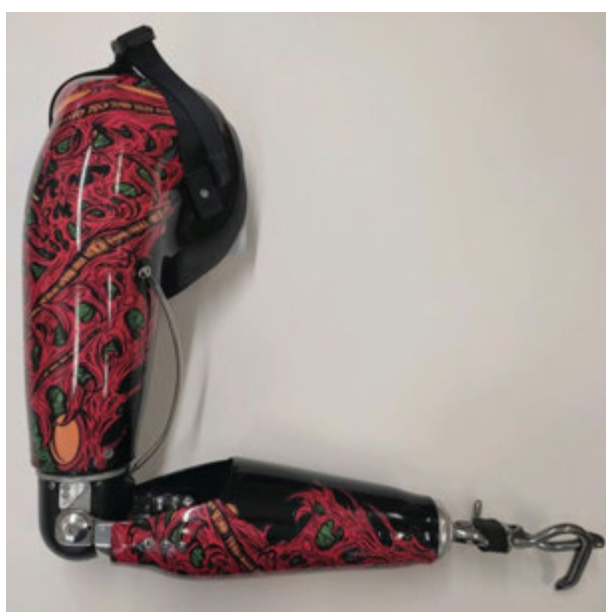
Technology, Research and Development

We received a grant of \$150K from Te Whatu Ora to upscale our digitally enabled prosthetic service.

We also received a Bronze Award in The Designers Institute of New Zealand Best Awards, for our 3D printed socket in the 'Public Good' category.

Equity

We anticipate that 3D printing will play a significant role in shaping the service model of the future, particularly in enabling us to bring our services closer to people's homes. This will help to overcome the cost and time barriers that our clients may face when accessing our services, making it more convenient and accessible.





Above: Bronze Award in The Designers Institute of New Zealand Best Awards, for our 3D printed socket in the 'Public Good' category

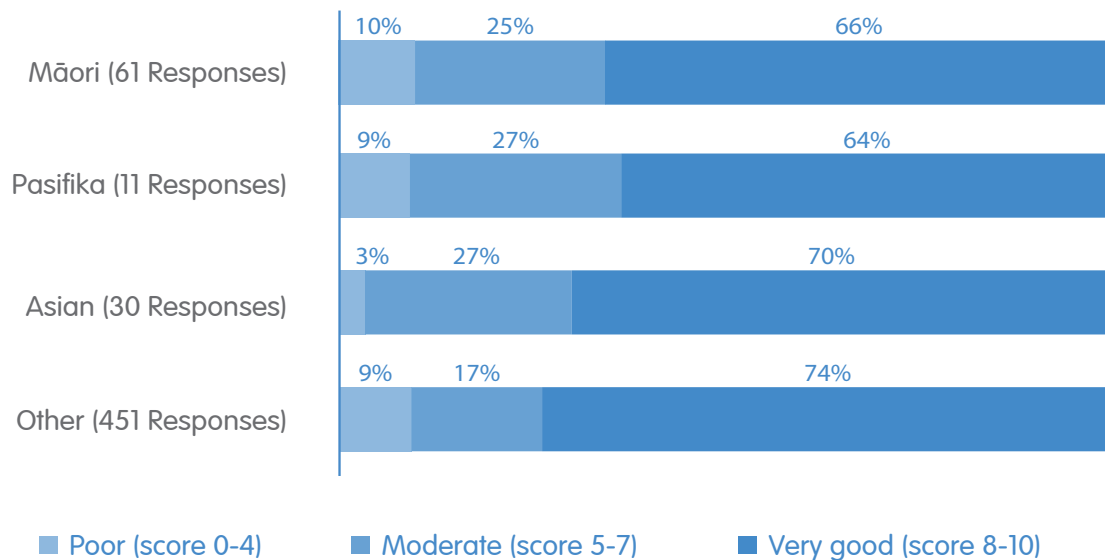
Mana Taurite Equity

Peke Waihanga supports equitable amputee access to technology and services based on need.

Independent and Productive Lives

Results for "How well did we set you up to be independent and productive in your local community and at home?"

Scale: 0 being the worst and 10 being the best possible



Peke Waihanga independently and anonymously surveyed its service users to understand how they lead independent and productive lives at home and in the local community. The above graph shows:

1. 66% of 61 Māori users score overall independence and productivity "very good"
2. 64% of 11 Pasifika users score overall independence and productivity "very good"
3. 70% of 30 Asian users score overall independence and productivity "very good"
4. 74% of 451 other users score overall independence and productivity "very good"

Amputation Rates

Data from the Ministry of Health shows there were 1,516 amputations performed in 2021. Of these amputations, 1,044 (70%) were performed on people living with Type 2 diabetes.

Of the amputation performed on people living with Type 2 diabetes both Māori (27%) and Pacific people (15%) were over-represented in amputations performed on those New Zealanders living with Type 2 diabetes.

These amputations have a significant impact on the people we care for. They also reiterate the need for our efforts to prevent amputations through the provision of orthotic services. As mentioned earlier, we have been awarded a number of new orthotic service contracts. This new work inherited 1,650 patients waiting for critical prevention services. Over this reporting period, we have addressed the needs of these patients, and currently have no patients waiting to access these new services. This work should be avoiding diabetes amputations as the orthotic intervention has been provided quicker to the patient.

Allied Health Services Sector Standard Audit Successful

As part of our ongoing commitment to continuously improve our service, in September 2021 we proactively engaged DAA Group to audit our service against the Allied Health Services sector standard 'NZS 8171:2005'.

DAA Group found that we currently meet all the requirements of this standard, and therefore in October 2021 issued Peke Waihangā with formal certification (pictured).



“*Congratulations on the outcome of your audit.*

Having no corrective actions from your audit, the strengths identified by the auditor and the high level of compliance are a testament to a lot of hard work and diligence from the whole Peke Waihangā team, and clear leadership. Well done to you all.

— **Audit Client Manager**

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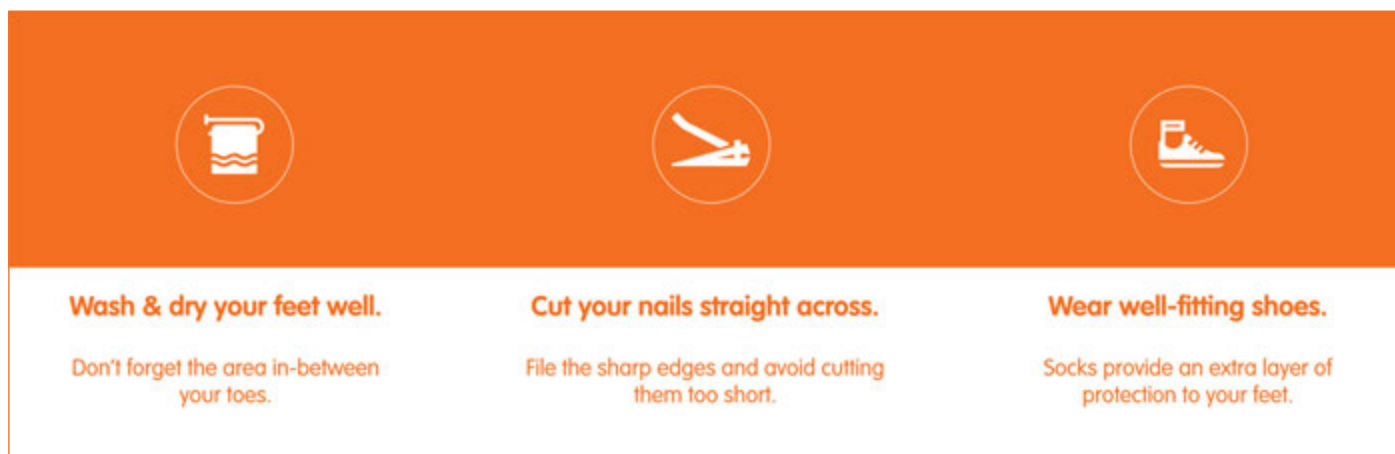
Diabetes NZ Awareness Month

Window display collaboration with Diabetes New Zealand

During the reporting period, our design team worked on a significant project to promote foot care as vital to amputation prevention for patients. Given that 68% of all amputations reported to Te Whatu Ora were people living with type 2 diabetes, displaying this information on Auckland's busy Dominion Road was an insightful and successful collaboration with Diabetes New Zealand.



Left side of **Diabetes New Zealand** billboard



Right side of **Diabetes New Zealand** billboard

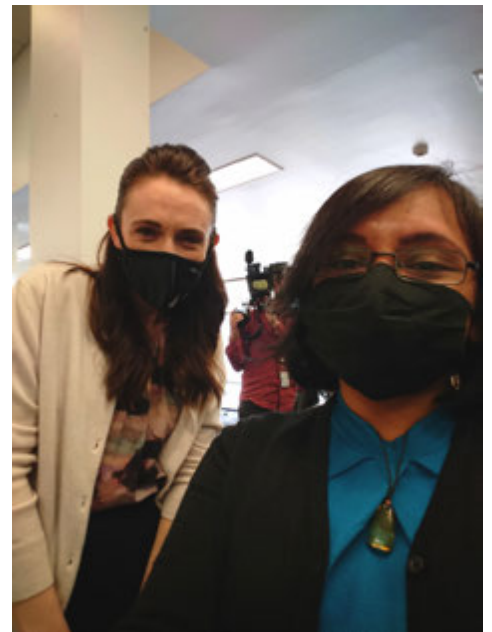


Billboard in use in Auckland Centre

COVID-19 Response

Design Collaboration with CCDHB

Peke Waihanga Graphic Designer, Nishita Wojnar, was seconded to the CCDHB's Disability Team to assist with the design of visual resources supporting New Zealand's COVID-19 Vaccination sites. Proficient in 'accessible design' (recognising and designing for the challenges that come with different kinds of disabilities and then designing to overcome barriers to access of services), Nishita was able to make a significant contribution to the pandemic response.



“ It is exciting to know that I’m helping so many people in our community, especially during COVID-19, where access to health care and health information is important for everyone. Information is invaluable in a time where there is so much uncertainty. Being part of a team that is not just advocating for equality but making it happen is something to celebrate and I’m proud of the work I’ve been doing and glad to see it out there doing good.

— Nishita Wojnar | Graphic and Web Designer

”

Christchurch New Centre Build



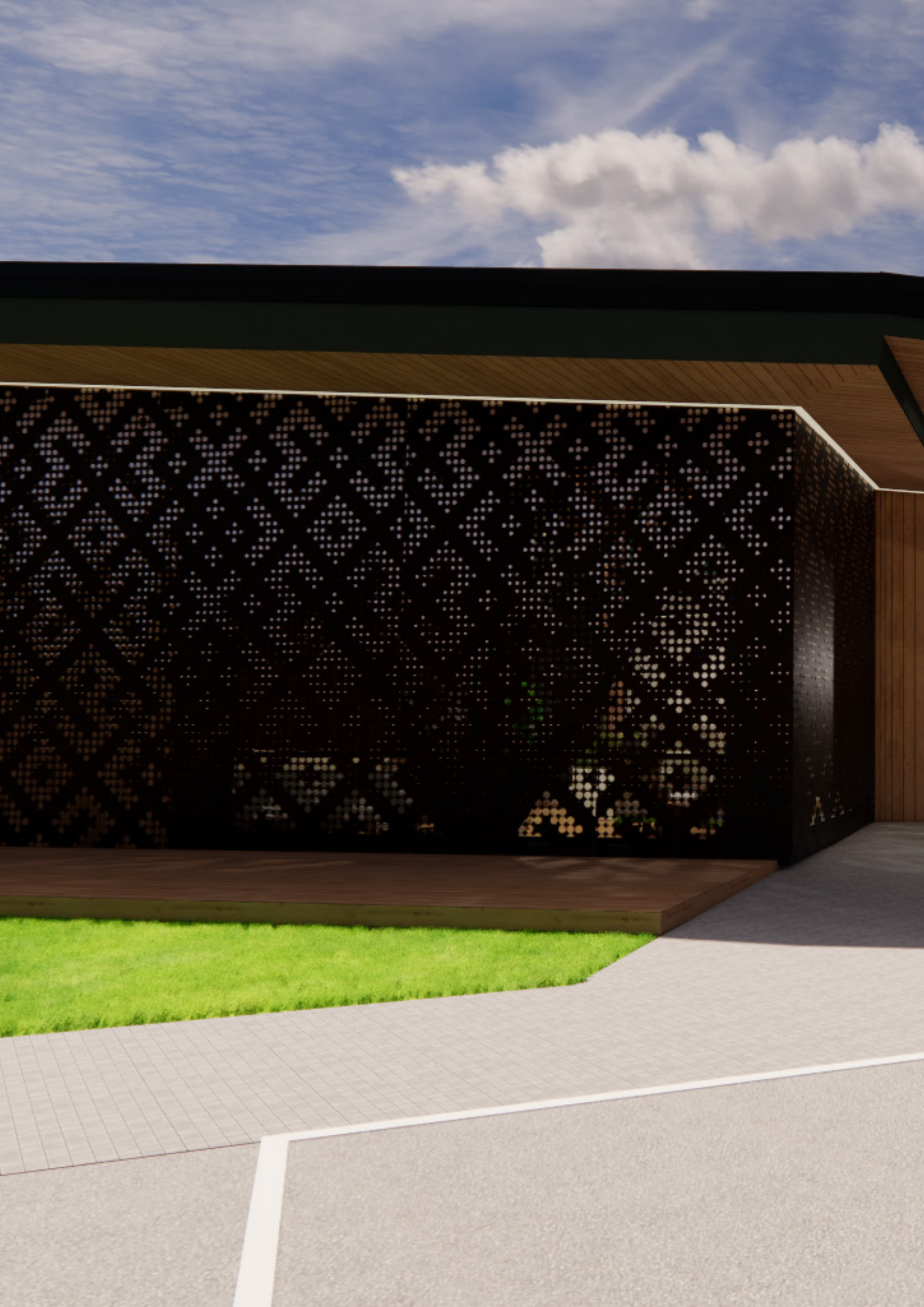
Peke Waihanga a Christchurch Centre on the Burwood Hospital site. Concerns about this building's capacity to effectively deliver service has been an ongoing conversation over the past ten years.

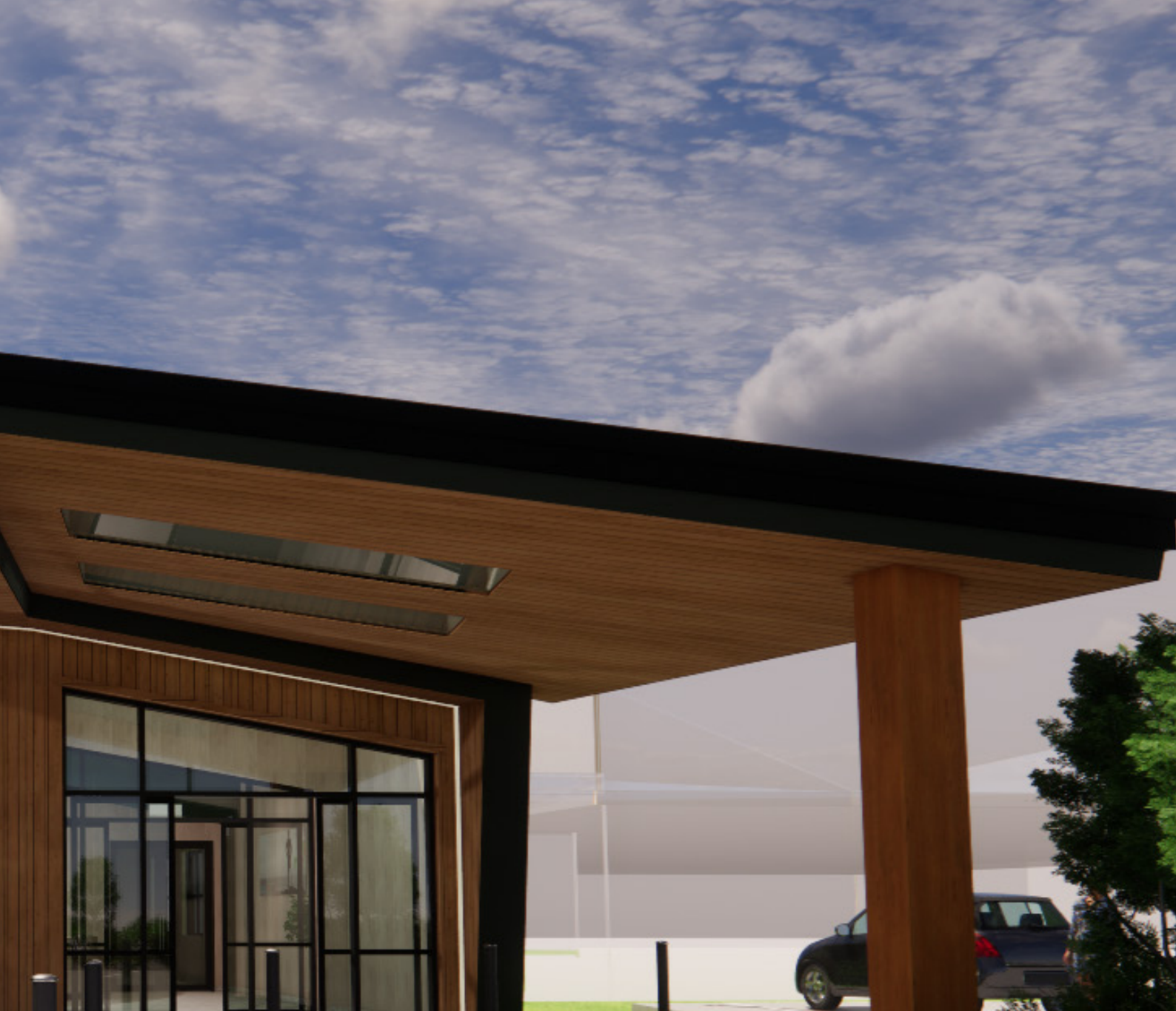
In 2018 some concept drawings were produced, with the eventual outcome being the decision to pursue a purpose-built facility on the existing site.

This journey has been a big step for Peke Waihanga but takes us forward in terms of becoming responsible for all our properties (which we weren't prior to 2018).

The new Christchurch Centre is scheduled open in April 2023.







Rendering of proposed new Christchurch Centre

“ *I’m extremely proud of the mahi (work) done by the whole team—both the Christchurch Centre team, and the National Office team—to bring it all together. The consultation process we undertook saw us develop our own health and accessibility framework to support design-thinking and facility-layout. This new build is about setting the standard for future facilities and demonstrates respect to the people we care for our expert workforce.*

— Sean Gray | CEO

”

Pathfinding Project

As an organisation Peke Waihanga is committed to honouring Te Tiriti o Waitangi and one tangible expression of our continuing cultural journey is the roll-out of our national Pathfinding Project. So much more than just ‘new signage’, the project shows that we recognise the important place of te reo Māori by profiling bilingual signage, which in turn fosters better relationships between Peke Waihanga and Māori. The layering of language and cultural concepts within the organisation builds shared knowledge for staff in a way that is accessible and safe for all.

Exploration and conceptualisation for the project began in the reporting period and was lead by Ken Te Tau—iwi affiliations: Ngāti Kahungunu and Rangitāne in the Wairarapa, Ngāti Porou, and Ngāi Tahu (Rākau Rangatira/Cultural Advisor), and brought to life by graphic designers Nishita Wojnar and Michaela Pickup. While no centre signage was installed during the reporting period, the preparatory work was completed and sent to the printer for production.

Manu Arkiki Whakatakāpōkai

Chief Executive Officer

Door Label for National Office



Manu Ariki Whakatakāpōkai

The Chiefly Kākā

The paramount Kākā and leader of the flock. Rare feather cloaks made entirely of red Kākā feathers were worn as a symbol of chieftainship and high rank.

Kākā: Todiramphus sanctus

Interior Room Plaque for National Office

“*Taking language equality seriously will return positive results for our organisation. It can help build staff pride, morale, and loyalty. Bilingual signage offers the opportunity for organisational development through building staff capability to speak te reo Māori, and therefore their ability to work with and understand Māori communities, to communicate, negotiate and feel comfortable with a wide range of staff, clients and patients in the diverse multiethnic, multicultural organisation that is Peke Waihanga.*

— Ken Te Tau | Cultural Advisor

”

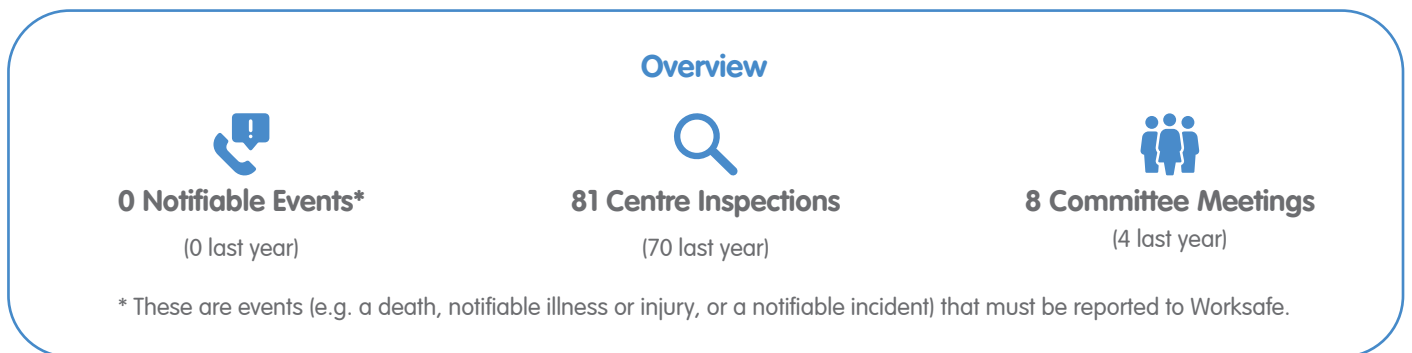


Above: Cultural Advisor, Ken Te Tau, leads the pathfinding unveiling with an official blessing for the Peke Waihangā National Office.

Health and Safety

The health and safety of our patients and workforce is a very important aspect of our business.

Following are key statistics on our health and safety function.



We have an evolving and comprehensive internal health and safety strategy. This year it has seen us implement a new intranet-based health and safety site, a streamlined digital process for reporting incidents and hazards, an administration portal for managing health and safety, and fortnightly dashboard reporting.

COVID-19 Response

Peke Waihanga continued to provide a comprehensive and proactive response to the COVID-19 pandemic to support our staff and patients.

Hazard Summary

In 2021-2022, 55 hazards were reported compared to 67 hazards in 2020-2021.

The continued high level of reporting of hazards enables corrective actions to be implemented to minimise the risk of incidents occurring.

The higher number of hazards reported in 2020-2021 were attributed to the high number of machinery risk assessments undertaken throughout Peke Waihanga.

De-escalation Training

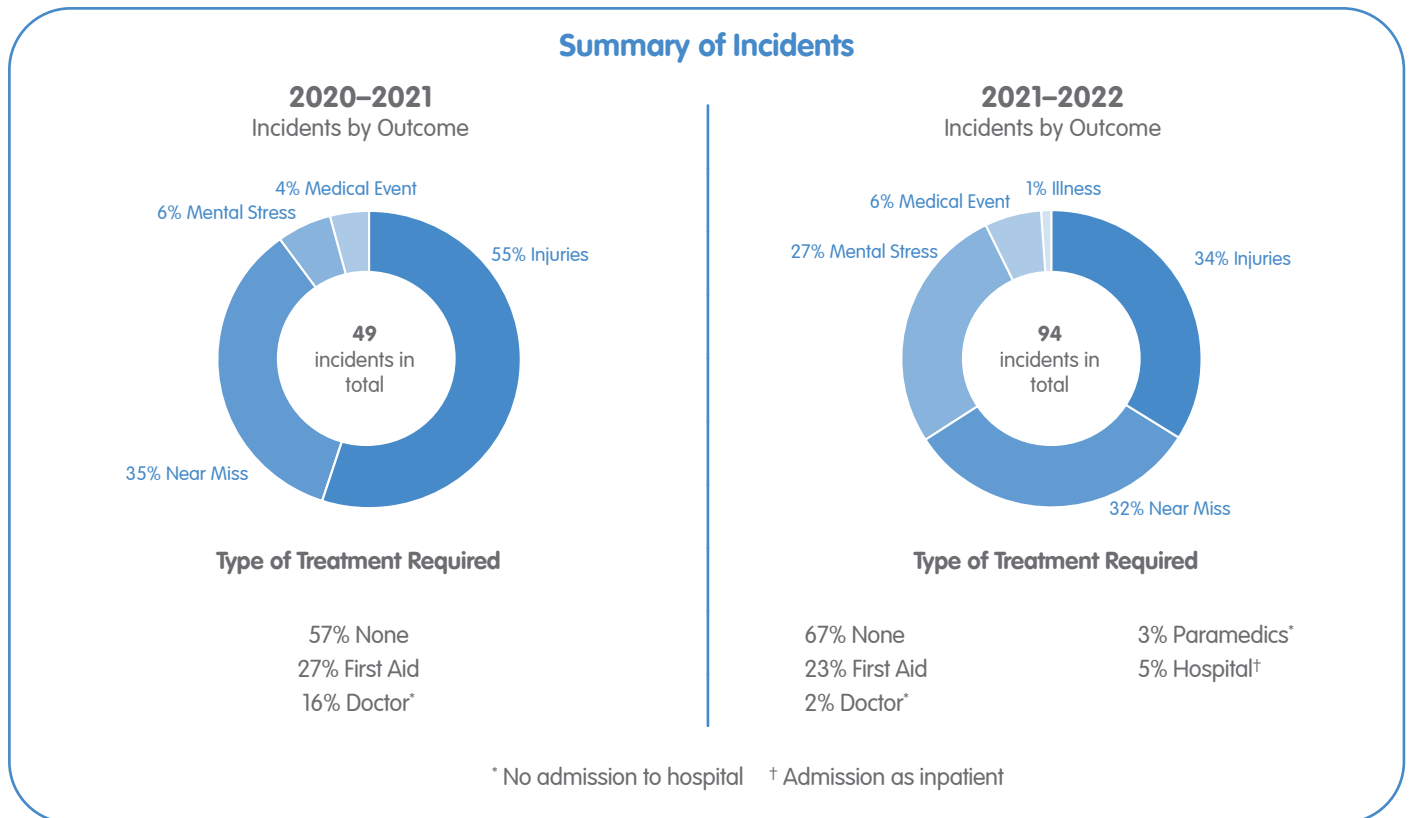
De-escalation workshop training was provided to frontline staff. An online de-escalation techniques training module was also rolled out to all staff.

AED Training

AED training was provided to frontline staff. All centres and National Office have an AED on-site.

Incident Reporting

The graphs below illustrate the incidents by outcome and treatment for 2020–2021 and 2021–2022.



The new incident reporting process includes the breakdown of illness and injury. There were fewer incidents resulting in consultations with a doctor and no admissions to hospital.

The number of incidents has increased compared to last year. This is likely attributed to:

- Easier for people to report incidents. 32% of reported incidents were a near miss and 66% of all incidents required no treatment (compared to 57% in 2020–2021). This indicates a high level of reporting for near miss and minor incidents that may not have been previously reported.
- Increased number of staff and services provided.
- The increase in mental stress is likely attributed to the significant increase in the number of stressed patients and staff due to the continued COVID-19 pandemic.

The high level of reporting allows us to review any trends and to rectify potential hazards and injuries.

Board Members

Board members are appointed by the Minister for Social Development under the Crown Entities Act 2004. Membership is determined by the Social Welfare (Reciprocity Agreements, and New Zealand Artificial Limb Service) Act 1990, which provides the nominating bodies and has a significant influence on the composition of the Board. Board members at the reporting date are:



George Reedy
Chair

George, from Ngāti Porou, has a background in business, Non-Government Organisations and the public sector. A Chartered Accountant (with an MBA) by profession, his main roles concentrated on strategy and business development especially in on-line digital environments.

George has recently been focusing on owning and operating businesses in the Telco and IT sectors from start-ups to large enterprises. He is also a coach and mentor for SMEs and NGOs. He has a keen interest in supporting Māori economic development initiatives. George was appointed Chair of the Peke Waihanga Board early February 2013.



John McKie
Board Member

John completed his undergraduate medical training at the University of Auckland, before training as part of the New Zealand Orthopaedic Training Programme, completing the formal Fellowship in 1992. After time spent in overseas Fellowships in the United States and Great Britain, John returned to join the consultant staff at Christchurch Hospital in 1994. He remains active in both private and public practice both in Christchurch and on the West Coast.

John has interests in lower limb orthopaedics including joint replacements and revision surgery of the hip, knee and ankle, deformity correction, post traumatic reconstruction, leg lengthening, and paediatric orthopaedics.



Kevin Ross
Board Member

Kevin has a 30-year background with the Whanganui District Council, serving as the Chief Executive for 7 years, before retiring in 2015. Kevin has considerable experience dealing with most sectors of the community and in later years has focussed on developing genuine and committed partnerships with local iwi.

Kevin currently chairs the Tararua District Council Audit and Risk Committee. He is also a member of the Whanganui Bushy Park Sanctuary Board and was a member of the 2017 World Masters Games Company. While he represented New Zealand in badminton, Kevin's son represented New Zealand in cycling at the London Paralympics.



Dr Cynthia Bennett
Board Member

Cynthia is a Medical Doctor having gained specialist training from Mayo Clinic in Physical Medicine and Rehabilitation in the US. She practices Rehabilitation Medicine as a Fellow of the Australasian Faculty of Rehabilitation Medicine (AFRM)/ RACP here in New Zealand.

Cynthia is the Clinical Head of Rehabilitation and the Clinical Head of the Auckland Spinal Rehabilitation Unit (ASRU) which is part of Counties Manukau Health. In addition, Cynthia holds the position of the NZ Branch Chair of the Australasian Faculty of Rehabilitation Medicine (AFRM) and is member of the AFRM PAC.



Kate Horan
Board Member

At the age of 5 Kate had her leg amputated due to fibulae hemimelia but has not let the loss of her leg limit her. A dual Paralympian in athletics and cycling (winning silver in the 200m in Beijing in 2018), Kate has a wonderful appreciation of the importance of activity for people living with disability.

At ParaFed Wellington, Kate and the team have developed an amazing youth activity programme that will have life-long social and health benefits for those involved. Kate brings valuable experience on what is required to deliver a patient centred service and the role that technology can play in removing the barriers to participation.

Kate is a proud mother of two sons and also a grandmother.



Stuart Burns
Board Member

Stuart is an experienced Chartered Accountant with extensive governance experience. He has held numerous Board and Trustee positions in various trusts along with listed and private companies. These companies and trusts range from Medical and Health Board positions, philanthropy, iwi investment, horticulture and foodstuffs.

His interest in the activities of Peke Waihangā were fostered following his wife's below-knee amputation.

Stuart brings a strong and diverse expertise in audit and risk management and a new financial lens to the Peke Waihangā board, guiding our finance practices along with our CEO and CFO.

Statement of Performance Expectations 2021/22

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 2021/22

We said we would:

1. Proactively seek DHB orthotic service contracts:

- 4 new orthotic service contracts and 2 renewed contracts (For more information see page 13).


2. Progress the building of our new Christchurch Rehabilitation Centre and replacement of the Auckland Centre roof as per the \$5m budget contribution:

- New Christchurch Centre build in progress and scheduled to open March 2023 (For more information see page 31).
- Auckland replacement roof: this work was put on hold due to COVID-19 disruptions, projected higher build costs and pressures on our operating cash flow to run the business.

3. Establish Tauranga Centre:

- A new centre was opened in Tauranga for our Orthotic Services to complement our centre providing Prosthetic Services in Tauranga.

Output, impact and outcome performance measures and standards	2021/2022 Targets	2021/2022 Results
Patient Feedback		
Independence and productivity outcome	85%	91%
Satisfaction with our service	85%	96%
Trust and confidence in our team	85%	96%
Expert Workforce		
Average number of training and professional development days per full time equivalent staff member	10	13.5
Percentage of PW clinical and technical employees who hold recognised certification and/or qualifications	100%	100%
Orthotic Service interventions	400	9243
Patients offered peer support services	100%	100%
Percentage of active amputees in our service with a Key Worker	100%	100%
Percentage of new amputees prescribed a prosthesis with improved independence and mobility assessed using 'Amputee Mobility Predictor' within 18 months of fitting a new artificial limb	80%	100%
Technology, Research and Development		
Minimum number of 3D printed devices	30	308
Number of collaborative research projects undertaken on issues designed to improve the provision of services to our patients	2	2
Impact & Equity		
Yearly reach in users/followers via: <ul style="list-style-type: none"> PW/OS/PS websites combined facebook instagram linkedin 	31,000 400 250 550	36,517 403 216 596
Minimum number of business days that services are available to patients through all six PW centres	230	250
Minimum number of regional clinics held	40	112



Tauāki Pūtea

Financial Statements

Financial Statements

Statement of responsibility

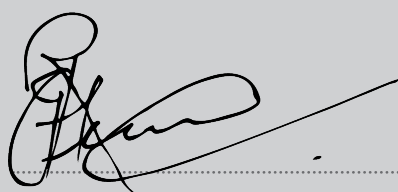
For the year ended 30 June 2022

The Board is responsible for the preparation of the financial statements for Peke Waihanga and the performance information and judgements made in them.

We are responsible for any end-of-year performance information provided by Peke Waihanga under section 19A of the Public Finance Act 1989.

The Board of Peke Waihanga has the responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Board, these financial statements and performance information for the year ended 30 June 2022 fairly reflect the financial position and operations of Peke Waihanga.



George Reedy
Chair

10 July 2023



Kevin Ross
Board Member

10 July 2023

Independent Auditor's Report

To the readers of Peke Waihanga - New Zealand Artificial Limb Service's financial statements for the year ended 30 June 2022

The Auditor-General is the auditor of Peke Waihanga - New Zealand Artificial Limb Service (Peke Waihanga). The Auditor-General has appointed me, Jacques Du Toit, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of Peke Waihanga on his behalf.

Opinion

We have audited:

- the financial statements of the Peke Waihanga on pages 49 to 69, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Peke Waihanga on pages 49 to 69:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.

Our audit was completed late

Our audit was completed on 12 July 2023. This is the date at which our opinion is expressed.

We acknowledge that our audit was completed later than required by the Crown Entities Act 2004, section 156(3)(a). This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of Peke Waihanga for preparing financial statements that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as they determine is necessary to enable them to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board are responsible on behalf of Peke Waihanga for assessing Peke Waihanga's ability to continue as a going concern. The Board are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of Peke Waihanga, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to Peke Waihanga's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Peke Waihanga's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by Peke Waihanga and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Peke Waihanga's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Peke Waihanga to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 3 to 69, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Peke Waihanga in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in Peke Waihanga.



Jacques Du Toit
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Financial Results

The Statement of Comprehensive Revenue and Expense shows gross operating revenue (excluding interest and donations) of \$26,812,000 which is an increase of 15% on the previous year of \$23,217,000. Revenue is derived principally from contracts with the Accident Compensation Corporation for trauma-based amputees, Te Whatu Ora, which manages the national contract for amputees with illness-based amputations, congenital limb deficiencies or long-standing trauma-based amputations and for provision of Orthotic Services in the Auckland, Waikato, Bay of Plenty and West Coast regions. Revenue is also received from payments on behalf of war amputees, private insurers, health benefits and private supply.

Operational costs for the year totalled \$27,764,000 (2021: \$23,191,000) resulting in a deficit of \$931,000. This follows a surplus last year of \$44,000.

The financial position of Peke Waihanga remains strong with \$16,738,000 (2021: \$12,669,000) in reserves.

Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2022

	Note	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Revenue				
Government contract funding	2	26,268	21,841	23,050
Interest revenue		20	24	18
Other operating revenue	2	544	183	167
Donations	2	1	-	-
Total revenue		26,833	22,048	23,235
Expenditure				
Personnel costs	3	10,218	7,595	8,208
Depreciation and amortisation expense	9	526	395	415
Impairment losses on building	9	680	-	-
Other expenses	4	16,340	14,526	14,568
Total expenditure		27,764	22,516	23,191
Total comprehensive revenue & expense		(931)	(468)	44

Explanations of significant variances against budget are detailed in note 21 (on page 69).

The accompanying notes form part of these financial statements (on pages 54-69).

Statement of Financial Position

As at 30 June 2022

	Note	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Assets				
Current assets				
Cash and cash equivalents	5	2,699	1,006	519
Receivables	6	3,383	1,491	1,907
Prepayments		51	103	180
Inventories	7	3,492	2,629	2,629
Investments	8	1,227	1,235	1,215
Total current assets		10,852	6,464	6,450
Non-current assets				
Property, plant and equipment	9	11,043	14,188	8,846
Intangible assets	10	168	-	-
Total non-current assets		11,211	14,188	8,846
Total assets		22,063	20,652	15,296

The accompanying notes form part of these financial statements (on pages 54-69).

	Note	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Current liabilities				
Payables and revenue in advance	11	4,124	2,589	1,610
Employee entitlements	12	1,085	730	885
Total current liabilities		5,209	3,319	2,495
Non-current liabilities				
Employee entitlements	12	116	129	132
Total non-current liabilities		116	129	132
Total liabilities		5,325	3,448	2,627
Net assets		16,738	17,204	12,669
Equity				
General funds		16,738	17,204	12,669
Total equity		16,738	17,204	12,669

Explanations of significant variances against budget are detailed in note 21 (on page 69).

The accompanying notes form part of these financial statements (on pages 54-69).

Statement of Changes in Equity

For the year ended 30 June 2022

	Note	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Balance at 1 July		12,669	12,672	12,625
Total comprehensive revenue & expense		(931)	(468)	44
Crown capital contribution		5,000	5,000	-
Balance at 30 June	12	16,738	17,204	12,669

Explanations of significant variances against budget are detailed in note 21 (on page 69).

The accompanying notes form part of these financial statements (on pages 54-69).

Statement of Cash Flows

For the year ended 30 June 2022

	Note	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 \$000
Cash flows from operating activities				
Receipts from government contract funding		24,792	21,944	23,369
Interest received		20	24	18
Receipts from other revenue		525	183	337
Payments to suppliers		(14,598)	(14,080)	(15,490)
Payments to employees		(10,034)	(7,545)	(7,929)
Goods and services tax (net)		58	-	22
Net cash from operating activities		763	526	327
Cash flows from investing activities				
Purchase of investments		(12)	(24)	(29)
Purchase of property, plant & equipment		(3,398)	(5,240)	(732)
Purchase of intangible assets		(173)	-	-
Net cash from investing activities		(3,583)	(5,264)	(761)
Cash flows from financing activities				
Capital Contribution		5,000	5,000	-
Net cash from financing activities		5,000	5,000	-
Net increase/(decrease) in cash and cash equivalents		2,180	262	(434)
Cash and cash equivalents at the beginning of the year		519	744	953
Cash and cash equivalents at the end of the year	5	2,699	1,006	519

Explanations of significant variances against budget are detailed in note 21 (on page 69).

The accompanying notes form part of these financial statements (on pages 54-69).

Notes to the Financial Statements

1. Statement of accounting policies for the year ended 30 June 2022

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.

The financial statements for Peke Waihanga are for the year ended 30 June 2022, and were approved by the Board on 10 July 2023.

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.

Peke Waihanga was required under section 156(3)(a) of the Crown Entities Act 2004 to complete the audited financial statements and

statements of performance by 31 December 2022. The timeframe was not met because Audit New Zealand was unable to complete the audit within this timeframe due to an auditor shortage and the consequential effects of COVID-19 including lockdowns.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values rounded to the nearest thousand dollars (\$000), except for Board member remuneration and related party transactions in Note 16, which are rounded to the nearest dollar.

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 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

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%)

Payables

Payables are recorded at the amount payable.

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.

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 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 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 Waihanga 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.

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.

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.

Estimating useful lives and residual values of property, plant and equipment and intangibles

At each balance date, the useful lives and residual values of property, plant and equipment, and intangibles are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by Peke Waihangā, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense and amortisation recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. Peke Waihangā minimises the risk of this estimation by physical inspection of assets and review of second-hand market prices for similar assets.

Peke Waihangā has not made significant changes to past assumptions concerning useful lives and residual values.

Property leases

Note 14 provides detail in relation to treatment of Peke Waihangā property leases.

Peke Waihangā has leases as follows:

Operating leases:

- For Orthotic Services in Auckland
- For Prosthetic and Orthotic Services in Tauranga
- For Prosthetic Services in Dunedin

Finance leases:

- For Prosthetic services in Hamilton
- For Prosthetic services in Christchurch

Land only leases:

- For Prosthetic Services in Auckland
- For Prosthetic services in Wellington

Long service leave

Note 12 provides an analysis of the exposure in relation to estimates and uncertainties surrounding long service leave liabilities.

2. Revenue

Provision of Prosthetic Services

Peke Waihanga receives funding from a contract Te Whatu Ora for the national contract for amputees with illness-based amputations, congenital limb deficiencies or long-standing trauma-based amputations. This is a bulk funding contract, the funding of which is restricted in its use to the purpose of meeting contract service specifications.

Peke Waihanga also receives revenue from a contract with the Accident Compensation Corporation for trauma-based amputees for supply of specific goods and services supplied to amputees of the Accident Compensation Corporation.

Provision of Orthotic Services

Peke Waihanga also has a contract with Te Whatu Ora to supply Orthotic services to patients in the Auckland, Waikato, Bay of Plenty and West Coast regions. This revenue is recognised when the services or products are delivered.

Provision of other services

Revenue derived through the provision of services to third parties is recognised when the services or products are delivered.

Interest Revenue

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

3. Personnel costs

	Actual 2022 \$000	Actual 2021 \$000
Salaries and wages	9,736	7,694
Employer contributions to superannuation schemes	298	235
Increase in employee entitlements (note 12)	184	279
Total personnel costs	10,218	8,208

Employer contributions to defined contribution plans include contributions to KiwiSaver, NZ Retirement Trust Superannuation Fund and the DBP Contributions Scheme.

4. Other expenses

	Actual 2022 \$000	Actual 2021 \$000
Fees to auditor – Audit fees for financial statement audit	59	45
Board members' fees	68	70
Board members' expenses	4	9
Cleaning & laundry	166	153
Computer expense	343	343
Legal expense	300	26
Material costs	13,234	11,895
Operating lease expense	365	329
Other operating expenses	1,801	1,698
Total other expenses	16,340	14,568

5. Cash and cash equivalents

	Actual 2022 \$000	Actual 2021 \$000
Cash on hand and at bank	2,699	519

6. Receivables

	Actual 2022 \$000	Actual 2021 \$000
Trade debtors	3,245	1,833
Other receivables	128	69
Interest accrual	10	5
Total debtors and other receivables	3,383	1,907

The carrying value of receivables approximates their fair value.

7. Inventories

	Actual 2022 \$000	Actual 2021 \$000
Materials	1,328	1,300
Work in progress	2,164	1,329
Total inventories	3,492	2,629

Peke Waihanga does not currently hold any inventory for distribution (2021: nil).

Peke Waihanga has a provision for obsolete stock of \$260,156 (2021: \$213,332).

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

8. Investments

	Actual 2022 \$000	Actual 2021 \$000
Current investments are represented by term deposits	1,227	1,215

The weighted average effective interest rate for term deposits is 2.27% (2021: 0.89%).

There were no impairment provisions for investments.

The carrying amount of term deposits with maturities of less than 12 months approximates their fair value.

9. Property, plant and equipment

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

	Leasehold upgrades \$000	Buildings \$000	Building under construction \$000	Plant and equipment \$000	Furniture and fittings \$000	Computer equipment \$000	Total \$000
Cost or valuation							
Balance at 1 July 2020	170	7,961	-	1,299	493	621	10,544
Additions	68	179	95	263	27	100	732
Disposals/Transfer of ownership	-	-	-	-	(102)	(102)	(204)
Balance at 30 June 2021	238	8,140	95	1,562	418	619	11,072
Balance at 1 July 2021	238	8,140	95	1,562	418	619	11,072
Additions	14	339	2,701	81	149	114	3,398
Disposals/Transfer of ownership	-	-	-	-	-	-	-
Balance at 30 June 2022	252	8,479	2,796	1,643	567	733	14,470
Accumulated depreciation and impairment losses							
Balance at 1 July 2020	9	561	-	742	303	400	2,015
Depreciation expense	-	108	-	110	60	137	415
Eliminate on disposal/ transfer of ownership	-	-	-	-	(102)	(102)	(204)
Balance at 30 June 2021	9	669	-	852	261	435	2,226
Balance at 1 July 2021	9	669	-	852	261	435	2,226
Depreciation expense and impairment losses	3	881	-	120	68	129	1,201
Eliminate on disposal/ transfer of ownership	-	-	-	-	-	-	-
Balance at 30 June 2022	12	1,550	-	972	329	564	3,427
Carrying amounts							
At 1 July 2020	161	7,400	-	557	190	221	8,529
At 30 June and 1 July 2021	229	7,471	95	710	157	184	8,846
At 30 June 2022	240	6,929	2,796	671	238	169	11,043

There are no restrictions over the title of Peke Waihanga plant and equipment, nor are there any plant and equipment pledged as security for liabilities. The most recent valuations for the buildings are:

- Auckland – 7 Horopito Street - performed by an independent registered valuer J McKenzie of Bayleys Valuations Limited. The valuation of \$4,100,000 is effective 1 July 2020.
- Wellington – Level 1, 42 Mein Street - performed by an independent registered valuer P Butchers of Bayleys Valuations Limited. The valuation of \$3,300,000 is effective 4 July 2020.

Peke Waihanga has assessed the carrying values of these buildings and considered they do represent fair value. Accordingly Peke Waihanga have provided an impairment loss - the Auckland building of \$559,000 and the Wellington building of \$121,000.

10. Intangible assets

Movements for intangible assets is as follows:

Software under development \$000	
Cost or valuation	
Balance at 1 July 2020	0
Additions	0
Balance at 30 June and 1 July 2021	0
Additions	173
Balance at 30 June 2022	173
Accumulated amortisation and impairment	
Balance at 1 July 2020	0
Amortisation expense	0
Balance at 30 June 2021 and July 2021	0
Amortisation expense	5
Balance at 30 June 2022	5
Carrying amounts	
Balance at 1 July 2020	0
Balance at 30 June and 1 July 2021	0
Balance at 30 June 2022	168

11. Payables and revenue in advance

	Actual 2022 \$000	Actual 2021 \$000
Creditors	3,072	752
Revenue in advance	35	55
Accrued expenses	678	522
GST	339	281
Total creditors and other payables	4,124	1,610

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximated their fair value.

12. Employee entitlements

	Actual 2022 \$000	Actual 2021 \$000
Current employee entitlements are represented by		
Accrued salaries and wages	444	377
Annual leave	565	448
Sick leave	22	22
Long service leave	54	38
Total current portion	1,085	885
Non-current employee entitlements are represented by		
Long service leave	116	132
Total non-current portion	116	132
Total employee entitlements	1,201	1,017

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

In determining the appropriate discount rate, Peke Waihangā used the discount rates published by the Treasury for the purpose of valuing employee benefits 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 salary growth factor of 3.01% (2020: 3.08%) has been determined after considering historical salary inflation patterns by an independent actuary.

Using the discount rate used in 2021 the carrying amount of the liability would be an estimated \$23,000 higher. If the salary growth factor were to differ by 1% from our estimates, with all other factors held constant, the carrying amount of the liability would be an estimated \$11,000 lower if salary growth is 1% lower and \$11,000 higher if salary growth is 1% higher.

13. Equity

General funds

	Actual 2022 \$000	Actual 2021 \$000
Balance at 1 July	12,669	12,625
Surplus/(deficit)	(931)	44
Crown capital introduced	5,000	-
Balance at 30 June	16,738	12,669

14. Capital commitments and operating leases

Capital commitments

	Actual 2022 \$000	Actual 2021 \$000
Buildings	1,891	4,314

Peke Waihangā have contracted RM designs to design and build a new centre in Christchurch. As at 31 December 2022 the contract sum has increased by \$337,000.

Operating leases as lessee

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

	Actual 2022 \$000	Actual 2021 \$000
Not later than one year	333	255
Later than one year and not later than five years	240	270
Later than five years	0	0
Total non-cancellable operating leases	573	525

Peke Waihangā has commercial leases on the following properties:

- National Office entered into a new lease on 1 September 2018 for a six year term. The annual rent is \$92,080.
- Auckland Centre entered into a lease for additional space on 01 July 2021 for a two

year term. The annual rent is \$34,577.

Auckland Centre also entered into a second new lease on 1 November 2021 for one year seven month term. The annual rent is 111,800.

- Tauranga Centre (Fraser Street) entered into a lease on 1 June 2020 for a three year term. The annual rent is \$57,360.
- Tauranga Centre (Cameron Road) entered into a new lease on 25 March 2022 for a three year term. The annual rent is \$46,242.
- Canterbury District Health Board agreed for Peke Waihangā to build a new centre on the land leased at Burwood Hospital site. Peke Waihangā expects to move into these new premises in the 2023 financial year.
- Dunedin Centre lease—a three-year variation was verbally agreed, extending the lease to April 2020. No rent is payable with fixed outgoings of \$20,754 per annum. Peke Waihangā continues to occupy these premises. No new lease has yet been negotiated.

The Auckland, Wellington and Christchurch Centres are on land leased as crown assets at nominal rents.

Finance leases

The Hamilton and Christchurch centres are in premises provided as crown assets at nominal rents. These leases are deemed as Finance leases due to the length of the lease term.

The leases expire as follows:

- Auckland – June 2075
- Hamilton – June 2029
- Wellington – June 2079
- Christchurch – June 2045

Peke Waihangā has elected not to quantify the benefits arising from these leases.

During 2020 the Ministry of Social Development (MSD) transferred their ownership in the building of the Auckland Centre and the lease became a land only lease. Also, MSD transferred their interests in the properties in Hamilton and Wellington to Peke Waihangā. Peke Waihangā has had Bayleys value their interests in these properties.

15. Contingencies

Contingent liabilities

Superannuation schemes

Peke Waihangā is a participating employer in the DBP Contributors Scheme ('the Scheme'), which is a multi-employer defined benefit scheme.

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

As at 31 March 2022, the Scheme had a past service deficit of \$0.6 million, being 1.7% of past service liabilities (2021: surplus \$1.3 million – 2.2% of total liabilities). This amount is exclusive of Employer Superannuation Contribution Tax. This deficit was calculated using a discount rate equal to the expected return on the assets, but otherwise the assumptions and methodology

were consistent with the requirements of PBE IPSAS 39.

The current employer contribution rate is four times contributor contributions, inclusive of Employer Contribution Withholding Tax. The Actuary has recommended the employer contribution rate of four times contributor contributions continues.

There are no other contingent liabilities (2021: \$nil).

Contingent assets

The Peke Waihangā has no contingent assets (2021: \$nil).

16. Related party transactions

Other than as noted on the table on page 66, there are no transactions outside normal supplier or amputee/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect Peke Waihangā would have adopted in dealing with the party at arm's length in the same circumstances.

As noted at note 14, Peke Waihangā has property lease agreements at nominal rental with the Ministry of Social Development. All other transactions with government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel compensation	Actual 2022	Actual 2021
Board Members		
Remuneration	67,950	70,343
Full-time equivalent members	1.0	1.0
Leadership Team		
Remuneration	1,270,233	1,194,081
Full-time equivalent personnel	7.84	8.48
Total key management personnel remuneration	1,338,183	1,264,424
Total full time equivalent personnel	8.84	9.48

17. Board member remuneration

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

	Actual 2022 \$000	Actual 2021 \$000
G. Reedy	25	25
A. Thurston	3	9
C. Bennett	9	9
J. Mckie	2	-
K. Horan	9	9
K. Ross	9	9
S. Burns	9	7
Total Board member remuneration	68	70

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

No Board members received compensation or other benefits in relation to cessation (2021: nil).

18. Employee remuneration

Total remuneration paid or payable	Actual 2022 \$000	Actual 2021 \$000
\$100,000 – \$109,999	7	2
\$110,000 – \$119,999	3	3
\$120,000 – \$129,999	2	1
\$130,000 – 139,999	1	-
\$170,000 – \$179,999	1	1
\$180,000 – \$189,999	1	-
\$250,000 – \$259,999	-	1
\$260,000 – \$269,999	1	-
Total employees	16	8

During the year ended 30 June 2022, two employees received compensation and other benefits in relation to cessation totalling \$128,909 (2021: nil).

19. Events after the balance date

There were no significant events after the balance date.

20. Categories of financial assets and liabilities

The carrying amount of financial assets and liabilities in each of financial instrument categories are as follows:

	Actual 2022 \$000	Actual 2021 \$000
Loans and receivables		
Cash and cash equivalents	2,699	519
Term deposits	1,227	1,215
Receivables	3,383	1,907
Total loans and receivables	7,309	3,641
Financial liabilities measured at amortised		
Payables	4,124	1,610
Total financial liabilities measured at amortised cost	4,124	1,610

21. Explanation of significant variances against budget

Explanations for significant variations from the Peke Waihanga budgeted figures in the Statement of Performance Expectations are as follows:

Statement of revenue and expense

Revenue

The additional Government contracted revenue over that budgeted has principally been generated from:

- The provision of orthotic services to the Auckland region with Peke Waihanga being awarded the contract by HealthSource for the northern region.
- Additional orthotic services provided in the Waikato region over that budgeted.
- An increase in the national prosthetic services contract of \$1,000,000.

Operating expenses

The increase in operating expenditure is a direct result of the increased revenue earned.

Statement of financial position

Cash and cash equivalents

The balance from the 30 June 2022 was higher than budgeted due to the build in Christchurch being delayed partially due to COVID-19. Resulting in the funds received from government not being spent by year end.

Receivables

The increase in receivables over budget resulted from the increase in the reserve including new deficits from Te Whatu Ora orthotic contracts awarded during the year.

Property, plant and equipment

The lower level of property, plant and equipment is a result of the delay in the completion of the Christchurch build.

22. COVID-19 Impact

One of the largest Peke Waihanga centres is based in Auckland. While Peke Waihanga is an essential service, the need to social distance from patients and other staff meant full services were not able to be carried out in our Auckland centre during the higher alert levels of the pandemic.

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Peke Waihanga

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