



Brackenridge
Supporting People to Create Great Lives

Annual Report **2021**

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Brackenridge Board Members

Chairperson - Jane Cartwright
Kath Fox
Gail Gibson
Steve Wakefield
Kate Lopez
Erin Black

Brackenridge Executive Team

Chief Executive - Pip Stewart
GM Finance & Business Support - Martin Langridge
GM Service Delivery - Nick Scott
GM People & Capability - Sue Chapman

Cover image—Takwah, Karina, and Ru in Hagley Gardens.

Our Mission

Supporting people to live great lives.

Our Values

Person Centred

We provide individualised services and support that recognise the uniqueness of every person.

Pride in What We Do

We strive for a culture of continuous improvement. We are proud to be a part of the Brackenridge Team.

Passion & Commitment

We create a high performance culture where people are passionate about what they do.

Partnership

We work successfully together with others, in particular families, while valuing each other's contribution.

Our Vision

People with disabilities being equal citizens, belonging to their Communities, and becoming more able to live the life they choose.



Loretta loved attending the Choices cooking classes this year!

Message from the Chair

Brackenridge continues to develop its services to respond to ongoing sector transformation. We fully embrace Enabling Good Lives as our way of working and await the establishment of the Ministry of Disabled Persons. A potential change in how the sector is supported by government agencies was signaled in the 'Simpson' Health and Disability Report 2020. It is also important to note Brackenridge continues to support more young people referred from Oranga Tamariki, so developments in that sector have a bearing on how we work.

To respond to the many young people and families with complex needs that use Brackenridge, there has been significant service development focusing on these clients over the past year.

Our approach to empowering people is quite rightly markedly different than 20 years ago. Expectations of the funders and clients have evolved meaning there are new case standards to be met and a focus on equity for Māori, Pasifika, and clients from emerging communities. Work is underway to improve the cultural safety of Brackenridge's services lead by an enthusiastic group of staff; ngā mihi nui to you all.

On a daily basis Brackenridge's teams are supporting people with complex needs who want more than residential support. Clients want assistance to meet their aspirations for a vocation, living arrangements, contact with family, and daily tasks. A heartfelt thanks to Pip Stewart, CEO, and all staff, for their commitment to the people we support, especially where they provide the 'little extras'.

No Annual Report for 2020/2021 would be complete without a mention and shout out to everyone for sterling efforts managing services and supporting clients during the COVID-19 lockdowns with so much care and professionalism. Alas, COVID will be with us for some time and requires all of us to be vigilant with hygiene practices, vaccinations, and flexible in service delivery.

Brackenridge's financial performance continues to improve reflecting tireless advocacy for sustainable funding for each person. The Brackenridge Board has been in discussion with the Canterbury District Health Board, its shareholder, on options to improve its equity which would enable more investment in appropriate accommodation options for people, and IT tools that respond to the needs of staff and clients.

It was satisfying to report a surplus of \$731,687 on a turnover of \$27.27 million, although this surplus did heavily rely on the receipt of prior year revenue arrears relating to pay equity and funding uplifts. Of note, a prior period adjustment was required to the 2019 financial result for a liability provision needing to be recognised for obligations relating to the past interpretation of the Holidays Act 2003 during the period 2010 to 2014 when the CDHB provided the payroll function. This required recognition of a \$1.347 million expense in the 2019 financial year and had the effect in 2020 and 2021 of a similarly reduced level of Shareholders' Funds. It is possible that a future recovery of any payments that need to be made from this Holidays Act 2003 liability provision will allow the reduced Shareholders' Funds to be replaced.

Thank you to the organisations and individuals who make grants, and gave donations over the year. This generosity and funding provides additional resources and community activities for individuals and group programmes.

The Brackenridge Board is optimistic about the future and has revised its strategy, empowering people to Be, Belong, and Become.

Thank you to my fellow Board and Family Advisory Group members for their leadership and support. This past year Board members Erin Black, and Kath Fox have left us. Their contribution and focus on outcomes and enabling clients to live great lives has been enormous for which we are truly grateful.



Message from the CEO



Brackenridge serves to support disabled people to optimise the outcomes people seek in their lives. Underpinning this is our vision – “People being equal citizens, belonging to their communities, and becoming more able to live the life they choose, their way”.

COVID continued to be at the forefront of our minds throughout 2020/2021. Our focus was on being vigilant with our safeguarding practices and working to support people and staff to access their vaccinations.

Over the year we continued our improvement journey, building on our Being Belonging Becoming outcomes framework. We worked to strengthen our Practice Model and associated workforce competency, all with the aim of improving the quality, effectiveness, and sustainability of our services for our customers and their families.

Improving responsiveness to Māori and cultural competence is a priority for us. We are very grateful for the help and leadership of our Māori staff and whānau. Together

we feel our confidence and effectiveness is growing and we are excited about our future.

Our work in support of people and families is delivered by our people, our staff. Over 2020/2021 we have maintained our focus on continuous learning and development, improving our competencies and practice. Congratulations to the many staff who have also achieved new qualifications over the year.

We have continued to evolve our thinking, support practices, and business systems in line with the transformation of the disability support sector. Embracing the vision and principles of Enabling Good Lives and giving effect to the changes in care standards being led by our care partner Oranga Tamariki.

Whilst the year-end financial result was pleasing, the path to get there was again challenging. Much of our positive result related to revenue recovery from prior years. Adjusting for this means our operational surplus was more modest, just better than a breakeven result. Additionally of note was the need for a prior period adjustment pertaining to obligations relating to Holidays Act 2003 interpretation covering the period 2010 to early 2014. This had the impact of reducing Shareholder funds by \$1.347million. It is possible that this will be able to be replaced by the Crown at the time payment is made to employees.

We are grateful for the support we have received from our key funding agencies (Ministries of Health & Social Development, ACC, and Oranga Tamariki), along with the

support we have received from philanthropic and charitable donors.

People’s aspirations and goals are enabled and empowered through the actions and support of many people and organisations. Families, friends, neighbours, churches, other health and disability support services, schools, tertiary education providers, businesses, funders, and communities have all worked to help the people we support create and live great lives of their choosing. We value and appreciate greatly your role as partners. Thank you so much.

As we reflect on the year, I wish to extend my thanks to everyone who has contributed to our journey and continue to help us every day. To the people we support and your families, thank you for the privilege of being part of your life journey and for your ongoing support and encouragement.

Thank you to our support staff, business and administration staff, leaders and managers for your fantastic work, dedication, passion and commitment to improving the lives of others. And thank you to everyone we partner and connect with, your support is most appreciated and highly valued.

Finally, thank you to our shareholders (Canterbury District Health Board) and our Canterbury Community, to our Board Chair, Jane Cartwright, and our Directors - Steve, Gail, Kate, Erin, and Kath, and former Director Paula, for your excellent governance and your continued encouragement to us all.

Our Community

Brackenridge continues to support people across Canterbury to live the life they choose. We provide 24/7 community living support to children, young people, and adults with intellectual disabilities in 45 residential homes in Christchurch and Rolleston.

At Brackenridge, we support people who are non-verbal and have high and complex support needs, often requiring additional care and support.

Our family respite service offers short term regular support where children and young people can engage in activities that encourage meaningful play and learning. Families can rest and find relief with the after school and holiday programmes provided in a safe and trusted environment.

The Enabling Good Lives initiative has continued to assist young people exercise their choices as they transition from high school to the next phase in life. We're proud to raise awareness of people's goals and continue our work with our communities to open doors to support people's strengths and abilities.

Mentoring, volunteering, and friendship groups all help in growing a sense of belonging for people in our community - which is definitely in the recipe for a good life!



153

People supported in Community Living



48% People supported are non-verbal communicators.



10% People supported use a communication device.



10% People supported use a wheelchair.

51

Families accessed Respite Support



Totaling over 5000 nights of support.



27

People accessed Flexible Disability Supports for individualised programmes.



Mercedes and Chicago share a moment together at the Family Picnic.



Jesse enjoying Sumner Beach.



We work using the principles of active support, positive behaviour support, social role valorisation, along with person-centered support. Using a series of evidence-based information forms a holistic approach to assist people with their support needs. Our outcomes framework embraces the physical, psychological, and social domains of wellbeing.

A 'My Life, My Way' plan is co-designed for each person, by the person, with their friends and family members, and support staff. Created to describe how to best support that person, the plan is a guide that respects the individual's interests and rights, in their daily activities, and to achieve their life, their way. This is a key part of the partnership our teams form and continue to build during a person's life.

To recognise, embrace, and empower people's goals, we've initiated programmes that encourage community connections and meaningful opportunities. Our programmes are designed to assist people develop skills and strengths in areas of their interest and enable people to contribute to the different communities where they feel a sense of belonging.



O'Shay feeding the giraffes at Orana Wildlife Park on the school holiday programme.



From 7 to 70 years

We support a diverse age range of children, young people, and adults.



21,242

Vocational support hours provided.



35,943

Family Respite support hours provided.



Message from the Family Advisory Group



The Brackenridge Advisory Group originally formed in July 2014 with the purpose of providing advice to the CEO and Board on how to meet present and future needs of Brackenridge clients, including advice on how trends in the disability sector impact on service development.

The Family Advisory Group has covered many topics over the course of this year but none more important than maintaining the focus on the safety and health risks for people during lockdown and the lessons for the future safety of these vulnerable citizens. Meeting bi-monthly, the group of nine members contributed to different organisational initiatives and programmes to optimise support services for the children, young people, and adults supported by Brackenridge.

The Group was also involved in the Brackenridge Strategic Planning session with the Board and Senior Management. The focus of our Group's input was to encourage life-long meaningful education opportunities for people. The Enabling Good Lives principles are an important reference in all matters which our Group considers. We contin-

ue to see the changes coming into effect with the Disability Service Transformation and its positive effects on people, their families, and advocates.

There have been a variety of local initiatives too. These include participation on the appointment panel for a new senior role within the organisation focused on Quality, Risk, and Strategy, input into the Templeton Quarry Resource Consent application process, a delightful contribution to the Family Christmas Party, and a Working Bee held at the Brackenridge Estate – fantastic days involving local communities and families all coming together in support of the people who call Brackenridge home.

High on the Group's agenda has been raising awareness of the importance of consistent 'known support staff' for the people they support. We canvassed about how the impact of holidays and sick leave could be minimised for people along with advocating for a one-page document to assist with orientation of new employees, this document includes information about Health Alerts, Risks & Safeguards, Behaviour Alerts, favourite activities, and transport requirements amongst other information.

Lastly, the Group also input into strategic developments such as organisational re-branding considerations for the purpose of modernising the brand ensuring Brackenridge is relevant to the future needs of Canterbury communities.

Reflecting on the year, I feel proud of our accomplishments as a Group and I extend my sincere thanks to all my fellow Family Advisory Group members, the Board, and all employees of Brackenridge for their excellent contribution to the wellbeing of all clients, in what was a most unique and challenging twelve months.

Brian Reddington

Chair - Brackenridge Family Advisory Group



Our Workforce



Mary McAllister, Tracey Lawson, Pam Hanson, Heather Te Pania, Parveen Lata, Jorden Blackler, Pip Stewart, Virginia Blanken.

We're proud to reflect on a moment when a Brackenridge team of support workers received a certificate from the Selwyn Mayor. The team were nominated as a part of the Selwyn's Community Heroes Campaign. This is an incredible acknowledgement for their hard work and efforts over the lockdown period. Pip Stewart, CEO, presented the team with the award.



411

Brackenridge Employees
292 Full time
60 Part time
49 Casual

331

Community Support Workers

46

Team Leaders

21

Business Support Staff

8

Registered Nurses

5

Service Managers



Shandy receiving her Certificate in Health and Wellbeing from Cheryl Cottle—Health & Safety Learning Manager.

Team Brackenridge is a committed bunch with 40% of Community Support Workers employed for five years or more. Congratulations to our long serving staff members who have completed over 20 years of service! This year, we had 15 staff members celebrating 20 years of service to Brackenridge - thank you for your incredible commitment to our community.

Our workforce is a dynamic group of people with different qualifications and experiences, all contributing to the quality of our services and to the lives of people we support. To strengthen our response to the disability systems transformation, we continue to build a strong values-based culture and work to embed the Enabling Good Lives principles in all areas of our work.

Sixty-seven staff members were engaged in the NZ Certificate in Health and Wellbeing through Careerforce. The programmes ranged from the Level 2 Foundation programme to the Level 4 Apprenticeship programme. Twenty-two Community Support Workers undertook Level 4 Apprenticeship programme and 39 staff members are working towards Level 3 qualifications. Ka pai!

Our Supporters

Every single contribution made towards enriching our Canterbury community counts! Thank you for the continued generosity and encouragement over the last year. Our fundraising and community engagement journey has continued to raise awareness of the abilities of people and their goals. We are committed to exploring new ways to engage with our different communities and share the goals and stories of people we support and believe our advocacy role is strengthened by engaging with various supporters, community organisations, Rotary Clubs, schools, and businesses.

We've been able to provide dedicated and individualised sensory equipment and items for people with autism and sensory challenges. Children, young people, and adults have benefited from the multi use items and therapies that can either bring a sense of relaxation or can engage the senses and encourage stimulation and connections.

Over the last year, our work has involved us in a few innovative projects that have enabled a range of people to experience more activities and build new connections. Grant funding from the E L & J B Sanderson Trust has enabled us to create a Virtual Reality Suite in a dedicated room for people to participate in immersive learning games and online video communications. This project has provided people with different abilities to choose and control different experiences of their interest. Some of these experiences so far have been going under the sea in a shark cage, using avatars to learn communication skills, and visiting the penguins in Antarctica.

Our respite service has been able to offer more activities during the holidays and after school. The funding received from a series of different community funders has helped provide children and young people with more meaningful community activities. Grant funding has also enabled the purchase of new toys and games, outdoor sports equipment, and a trampoline for the different respite homes.



Nigel and Tui celebrating at the Family Picnic in Dec 2020.



Aimee exploring the deep sea in Virtual Reality.



Scott, Carl, and Dylan built a planter box for their neighbour.



Bruce Dane at the Halswell Men's Shed showing the students his woodwork.

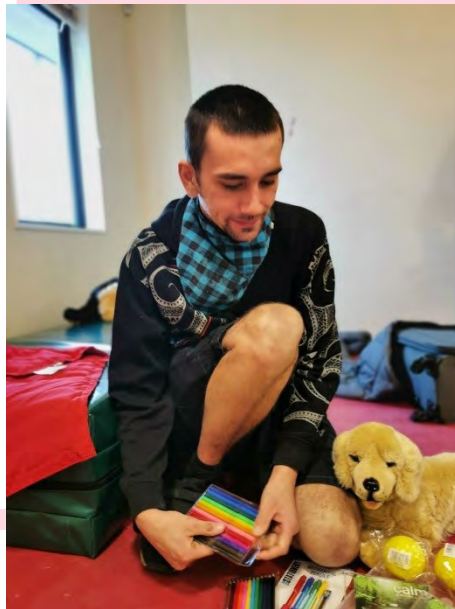
In the later part of 2020, the Ara NZ Broadcasting School approached Brackenridge regarding a possible media project capturing the stories of the people we support and the work that we do. This project was to be the students' final assessment for their broadcasting studies.

We provided the students an introduction to our organisation and a brief of the key messages. The students met with different staff, people we support, and their families. They then filmed interviews and learnt what's involved with being a community support worker!

Thank you to everyone that participated in the NZ Broadcasting School project. This initiative enabled the students a greater awareness of people's strengths and passions!



Jaymin loved meeting the students and showing off his lawn mowing skills.



Jayden engaged with the different items in one of the sensory spaces created.



Chicago performing Kapa Haka at Next Steps Expo in Oct 2020.



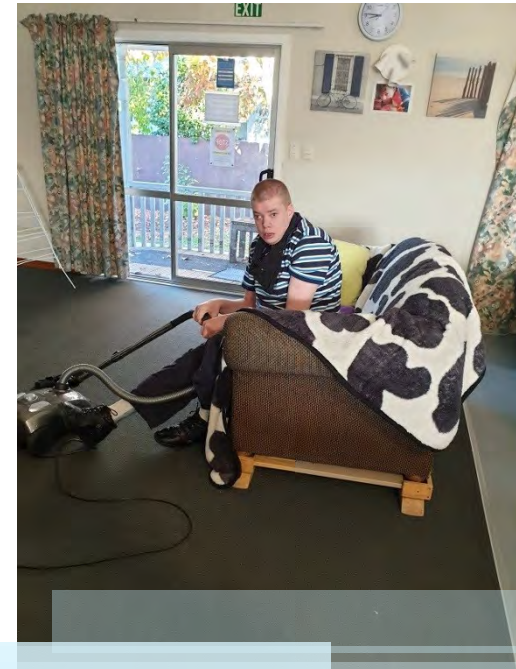
Everyone loved the new basketball stand and trampoline purchased with a grant recieved for the Respite Service.



In action with Shane

Shane Black wanted to share his recent progress with his goal to be more independent. Shane now sorts out his washing and does the vacuuming in the house. Over the lockdown period, Shane's mobility and movement increased. He spent more time out of his wheelchair learning skills and helping with the household chores. With Shane's increased confidence, he is eager to learn more ways to grow his independence. Finding a balance between supporting and mentoring is an important part of the Community Support role and our teams work to empower the abilities and strengths of all people.

Thank you for sharing, Shane!



Growing independence with Adrian

I am pretty busy with life at the moment!

Living independently is going great and I like getting around on my e-scooter. It's in the shop getting fixed right now, we're waiting for a handlebar part to come from China. E-scooters are fun but I want to get my driver license one day and be able to pick up my girlfriend.

I finished school in 2019 and this year, I've been a student at Ara studying a life skills course. I learn about computers, budgeting, job applications, interviews, and C.V.s. and one day I want to find a job in I.T. I'm good with people and I love computers so maybe something in customer service would be cool.

I've come a long way and was born in Hastings, I call Christchurch home now since I've been here from an early age. I've got my mates and I've got Brackenridge staff who support me with cooking and chores. I do the shopping and

usually hang out with friends over the weekend, plus see my girlfriend. We want to get married and live together. I'm only 20 years old, so there's no rush. Definitely one day though, I've already given her a ring!

Over the last few years, I've tried a lot of different things around the place. I've been involved in Toast Masters, cultural seminars, school presentations, volunteering at Trees for Canterbury, plus doing paper rounds for some extra money.

I like heading out to Bottle Lake forest with my mates for bike rides too. There's a gym I sometimes go to but it's more fun when I am outside with my mates. I'm also pretty good at watching basketball or anything basketball related - I don't play it but I love seeing the game unfold! My favourite team is the Lakers, of course! I would love to watch them play in real life, dreams are free, and you never know!



Adrian finishing off his paper round —December 2020.



Community Choices

Our Vocational Service

Our work is centered around people's goals and their personal wellbeing. We support people aged between 25 years to 68 years to participate in vocational programmes to discover, learn, and build skills in areas of their interest.

The Community Choices team help to identify people's strengths and look for new ways to optimise people's community connections.

"People really enjoy getting together, so we've put a bit more effort into our regular discos and music shows, even though it's been tricky this last year, and we've had to reschedule a few"- Lana Mulrine, Community Choices Team Leader, mentioned. "We've been thrilled to have our communities continue to support us, and it comes in many different ways". The Salvation Army recently provided snacks and drinks for all the people attending the Choices disco!

Plant to Plate - A group of people attending Choices have been learning how to grow and maintain vegetable gardens using donated seedlings and cuttings. With the grown veggies, people choose which meals they can make and then plan how to cook one together.

Everyone sits down afterwards for the feast together. More people have indicated their desire to learn how to grow more vegetables, increase their cooking skills, along with learning how to make bread, jams, and preserves.

Music & Movement - People get together every fortnight to shake, rattle, and roll. People of all ages choose songs and dances at a local community center. It's a fun and fitness session with loads of space for everyone to move freely and safely.

Men's Shed & The Men's Group - A sense of belonging can be found with a good group of likeminded people. Men's Shed Halswell helped provide the workshop space and also the time for a group of men to participate in woodwork activities and build a series of awesome creations!

The Men's Group get together to socialise and enjoy a beer each Friday. This group of men have learnt how to pay for their own meals and drinks and have developed strong connections in the community.





Chicago used his skills to design and build a clock at Men's Shed.

Work Crew - It's all about growing your skills and learning lawn and equipment maintenance. This team love the outdoors and enjoy getting their hands dirty. Sometimes they can be found helping people move homes or even distribute firewood. Over the year, the group have been learning the different health and safety requirements for working with power tools and lawn mowing equipment.

Volunteering in the community - Over 70 volunteering sessions at 0800 Hungry during the last year were carried out. People helped out by packing food parcels for people of Christchurch in need. Others have volunteered their time for Meals on Wheels, Pink Ribbon Day, and the Christchurch City Mission.



Shane is connected to Work Crew and dedicated to keeping the lawns nice!



Wayne's really good at fishing!

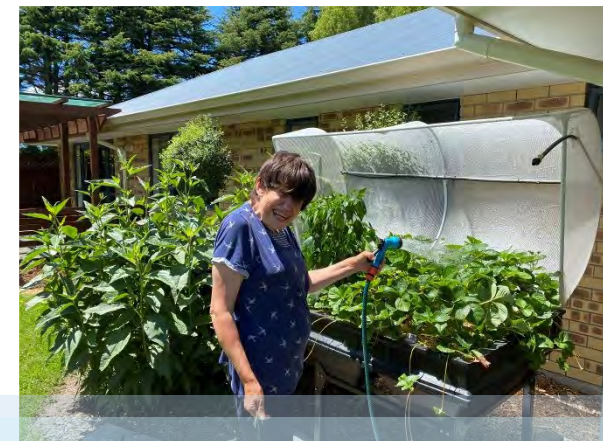
Sports & recreation - Fishing, swimming, visiting the different libraries, art & crafts, sewing, and ten pin bowling are a part of the various activities people get up to. The day adventures to Akaroa, Quail Island, and Hanmer are definitely highlights from over the year.

Quiz night and Community Support - The Choices staff held a fundraising quiz night to help raise funds associated with the different programme activities and what a night it was! The tickets sold out and the room was packed with energy.

Thank you to the generosity of our local supporters who donated gifts for the raffle prizes: *The Plough, Hornby Armadillo, River Queen, Wet 'n' Forget, Mister Mechanical, Spit Fire Pharmacy, Kaiapoi Whisky, Bunnings (Airport), Dress Smart, Mitre 10 (Hornby), Original Foods Baking, Christchurch Casino, Hanmer Springs, One Good Horse (Avonhead).*



Ru and Felix enjoying their budding friendship.



Bindy loves watering the veggies grown from the Plant to Plate programme.

Statement of Accounting Policies

For the year ending 30 June 2021

Reporting Entity

Brackenridge Services Limited (Brackenridge) is a registered company in New Zealand. Brackenridge is a Crown entity subsidiary in terms of section 7 of the Crown Entities Act 2004. Brackenridge is a registered charity and has met the reporting requirements of the Charities Act 2005.

Brackenridge is wholly owned by Canterbury District Health Board, which in turn is owned on behalf of the Crown by two shareholding Ministers, the Minister of Health, and the Minister of Finance. Brackenridge has designated itself as a public benefit entity (PBE) for financial reporting purposes. The financial statements of Brackenridge are for the year ended 30 June 2021 and were authorised for issue by the Board on 22 June 2022.

Principal Activity

Brackenridge provides residential services and active support for persons with intellectual disabilities and learning impairments.

Basis of Preparation

The financial statements have been prepared in accordance with Tier 2 PBE Standards Reduced Disclosure Regime which comply with the New Zealand generally accepted accounting practices (NZ GAAP). The criteria under which Brackenridge is eligible to report in accordance with Tier 2 PBE Standards are:

- Brackenridge Services Limited has no public accountability.
- Brackenridge Services Limited has total annual expenses of less than \$30 million.

The financial statements are prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year. These financial statements comply with PBE accounting standards.

2022 Health Sector Reforms

On 21 April 2021 the Minister of Health announced the health sector reforms in response to the Health and Disability System Review. The reforms will replace all 20 District Health Boards (DHBs), including the company's shareholder Canterbury DHB, with a new Crown entity, Health New Zealand, that will be responsible for running hospitals and commissioning primary and community health services. It will have four regional divisions. As a result of the reforms, responsibility for public health issues will rest with a new Public Health Authority. A new Māori Health Authority will monitor the state of Māori health and commission services directly. Legislation to establish the new entities and disestablish DHBs is scheduled to come into effect on 1 July 2022.

Additionally, as part of the health sector reforms, a new Ministry for Disabled People will be established and is also scheduled to come into effect on 1 July 2022. All funding contracts currently

held by Brackenridge with the Ministry of Health will be transferred to this new Ministry for Disabled People. The new Ministry will become the Brackenridge monitoring agency, in place of the Ministry of Health. There will be no changes to the contract provisions as a result of this transfer of contracts to the Ministry for Disabled People.

Despite these provisions, the financial statements have been prepared on a going concern basis, because no decisions regarding the future operations or structure of the Company have been made. Consequently, there have been no changes to the recognition and measurement, or presentation of information in these financial statements.

Changes in Accounting Policies

No significant changes in accounting policies.

Measurement Basis

The financial statements are prepared under the historical cost convention.

Functional and Presentation Currency

The financial statements are presented in New Zealand dollars (NZD), rounded to the nearest thousand dollars. The functional currency of Brackenridge is NZD.

Critical Accounting Estimates and Assumptions

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources.

These estimates and assumptions may differ from the actual results. The estimates and underlying assumptions are reviewed on an ongoing basis. Management has exercised the following critical judgments in applying Brackenridge's accounting policies for the year ended 30 June 2021.

Lease Classification

A long-term lease is held with Kāinga Ora (previously named Housing New Zealand) for 14 homes and an administration building at the Maddisons Road site. This has been leased on a 20-year term that expired in December 2019, with a further extension granted to June 2021. The lease has the right to two further term extensions of 10 years each. Agreement to renew the lease was reached in May 2021 with a further lease extension agreed to December 2021 to allow time for a new lease to be prepared.

A number of other homes in the Christchurch community and the surrounds are also leased from Kāinga Ora on individual leases. Other homes in the community are leased from private landlords with renewal rights between one and three years, as well as periodic renewal. Brackenridge also leases offices on an eight year lease.

Determining whether a lease agreement is a finance, or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to Brackenridge.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Brackenridge has exercised its judgement on the appropriate classification of its leases and, has determined all lease arrangements are operating leases.

Refurbishment Provision

Brackenridge has a Refurbishment Provision in regard to its legal obligation to Kāinga Ora to keep the premises at 150 Maddisons Road in the same condition that they were in at the start of their lease in December 1999. The estimates and associated assumptions for the Refurbishment Provision are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Refer to the provisions policy for more information on how the provision is calculated.

Property, Plant and Equipment useful lives and residual values

At each balance date, Brackenridge reviews the useful life and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires Brackenridge to consider a number of factors such as the physical condition of the asset, expected period of use of the asset by Brackenridge, and expected disposal proceeds from the future sale of the assets.

An incorrect estimate of the useful life or residual value will impact on the depreciation expenses recognised in the surplus or deficit and carrying amount of the asset in the statement of financial position. Brackenridge minimises the risk of this estimation uncertainty by:

- Physical inspection of assets
- Asset replacement programmes
- Review of second-hand market prices for similar assets
- Analysis of prior asset sales

Long Service Leave and Sick Leave

The present value of the long service leave and provision for sick leave obligations is dependent on a number of factors that are determined on an actuarial basis using a number of assumptions. Two key assumptions used in calculating these liabilities included the discount rate and salary inflation factor. Any change in these assumptions will impact on the carrying amount of the liabilities and sick leave.

Parent Company Policies

These policies are also consistent with the accounting policies adopted by the Parent, the Canterbury DHB, for the preparation of its financial statements.

Significant Accounting Policies

The following particular accounting policies, which materially affect the measurement of results and financial position, have been applied:

Classification of Financial Instruments

The classification of financial instruments under PBE IFRS 9 are as follows:

	PBE IFRS 9 category
Cash and cash equivalents	Amortised Cost
Trade and other receivables	Amortised Cost
Term Deposits	Amortised Cost

Property, Plant and Equipment Depreciation

The major classes of property, plant and equipment are depreciated on a straight-line basis at the following rates:

Class of Asset	Estimated Life	Depreciation Rate
Plant and Equipment	3–20 years	5-33%
Motor Vehicles	5 years	20%

Work in progress is recognised at cost less impairment and is not depreciated. The total cost of a project is transferred to the appropriate class of asset on its completion and then depreciated. All fixed assets are recorded at the cost at which they were purchased. Cost includes all appropriate costs of acquisition and installation including materials, labour, direct overheads, and transport costs. Fixed assets are stated at cost, determined as stated above, less disposals, impairment losses and depreciation.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits or service potential associated with the item will flow to Brackenridge and the cost of the item can be measured reliably.

Disposals

Where an item of plant and equipment is disposed of, the gain or loss is recognised in the surplus or deficit. It is calculated as the difference between the sale price and the carrying amount of the asset.

Subsequent Costs

Subsequent costs are added to the carrying amount of an item of property, plant and equipment when that cost is incurred if it is probable that the service potential or future economic benefits embodied within the new item will flow to Brackenridge. All other costs are recognised in the surplus or deficit when incurred.

Donated Assets

Where a physical asset is gifted to or acquired by Brackenridge for nil consideration or at a subsidised cost, the asset is recognised at fair value and the difference between the consideration provided and fair value of the asset is recognised as revenue. Such assets are recognised as income when control over the assets is obtained.

Impairment of Property, Plant and Equipment

The carrying amounts of Brackenridge's assets are reviewed at each balance date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated. If the estimated recoverable amount of an asset is less than its carrying amount, the asset is written down to its estimated recoverable amount and an impairment loss is recognised in the surplus or deficit.

Estimated recoverable amount of other assets is the greater of their fair value less costs to sell and value in use. The value in use is the 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 Brackenridge would, if deprived of the asset, replace its remaining future economic benefits or service potential.

Impairment losses are reversed when there is a change in the estimates to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

Intangible Assets

Expenditure on software development activities, resulting in new or substantially improved software and processes, is capitalised if the product or process is technically and operationally feasible and Brackenridge has sufficient resources to complete development. The expenditure capitalised includes the cost of materials, direct labour, and an appropriate proportion of overheads. Staff training and other costs associated with maintaining computer software are recognised as an expense when incurred. Capitalised development expenditure is stated at cost less accumulated amortisation and impairment losses.

Amortisation

Amortisation is charged to the surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets with finite lives. Such intangible assets are amortised from the date they are available for use. The estimated useful lives are as follows:

Type of asset	Estimated Life	Amortisation Rate
Software	2-5 years	20%-50%

Bank Term Deposits

Investments in bank term deposits are measured at the amount invested.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances, call deposits and deposits with a maturity of no more than three months from the date of acquisition.

Trade and Other Receivables

Trade and other receivables are recorded at the amount due, less an allowance for credit losses. Brackenridge applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, trade and other receivables that are individually significant have been reviewed on an individual basis, the rest are reviewed on a collective basis as they possess shared credit risk characteristics. Trade and other receivables are written off when there is no reasonable expectation of recovery.

Investments

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investment at initial recognition and re-evaluates this designation at every reporting date. Brackenridge classifies its investments (term deposits) as loans and receivables and they are measured at amortised cost using the effective interest method, less any provision for impairment.

Employee Entitlements

Presentation of Employee Entitlements

Non vested long service leave is classified as a non-current liability; all other employee entitlements are classified as current liabilities.

Annual Leave

Annual leave are short-term obligations and are measured at undiscounted nominal values based on accrued entitlements using current rates for pay, and average earning rates when higher than ordinary rates.

Sick Leave

The sick leave amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date to the extent Brackenridge anticipates it will be used by staff to cover those future absences in accordance with CDHB policy.

Long Service Leave

Long service leave is an obligation by Brackenridge to give employees an extra week of leave after each 10 years of service. Brackenridge's net long service leave is the amount of future benefit that employees have earned in return for their service in the current and prior periods.

The obligation is calculated using the projected unit credit method including a salary inflation and is discounted to its present value. The discount rate is the market yield on relevant New Zealand government bonds at the year-end date. The salary inflation factor has been determined after considering historical salary inflation patterns and future movements.

Provisions

A provision is recognised when Brackenridge has a present legal or constructive obligation as a result of a past event and it is probable that expenditures will be required to settle the obligation.

Trade and other payables

Trade and other payables are non-interest bearing and are normally settled within 30 days, therefore the carrying value of trade and other payables approximates their fair value.

Revenue from Contracts for Services

The revenue recognition approach from contracts for services depends on the contract terms. Those contracts where the amount of the revenue is substantively linked to the provision of the quantifiable units of the service are treated as exchange contracts and revenue is recognised as Brackenridge provides the services. For example, revenue received from the Ministry of Health, Ministry of Social Development (Work and Income and Ministry for Children Oranga Tamariki) and Accident Compensation Corporation for the provision of residential services which are funded on a per day basis as well as other funding received from the Ministry of Health for the provision of day programmes, respite care and sleepover allowances.

Other contracts are treated as non-exchange and the total funding receivable under the contract is recognised as revenue immediately, unless there are substantive conditions in which revenue is recognised when the conditions are satisfied. A condition could include the requirement to provide services to the satisfaction of the funder to receive or retain funding.

Revenue for future periods is not recognised when the contract contains substantive termination provisions for failure to comply with the service requirements of the contract. Conditions and termination provisions need to be substantive, which is assessed by considering factors such as the past practice of the funder. Judgment is often required in determining the timing of revenue recognition for contracts that span a balance date and multi-year funding arrangements.

There are no significant non-exchange contracts in the current financial year and in the previous financial year.

Interest

Interest income is recognised using the effective interest method. Interest income on an impaired financial asset is recognised using the original interest rate.

One-off Contributions

Significant one-off contributions may be received from time to time. Such contributions are clearly identifiable in the financial statements, to differentiate them from normal ongoing operating income.

The revenue recognition approach for one-off contributions depends on the contract terms. Those contracts where the amount of the revenue is substantively linked to the provision of the quantifiable units of the service are treated as exchange contracts and revenue is recognised as Brackenridge provides the services.

Goods and Services Tax

The financial statements have been prepared exclusive of goods and services tax (GST) with the exception of receivables and payables, which are stated with GST included. Where GST is irrecoverable as an input tax then it is recognised as part of the related asset or expense.

The net GST paid to, or received from Inland Revenue, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed as exclusive of GST.

Income Tax

The IRD has acknowledged that the Constitution of Brackenridge establishes the company in such a way that it meets the requirements to be recognised as a charitable trust and is thus exempt from income tax.

Operating Lease Payments

Payments made under operating leases are recognised in the surplus/(deficit) on a straight-line basis over the term of the lease. Lease incentives received are recognised in the surplus/(deficit) over the lease term as an integral part of the total lease expense.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Share capital; and
- Retained earnings.

Statement of Comprehensive Revenue and Expense

For the year ending 30 June 2021

	Notes	2021	2020
		\$'000	\$'000
Revenue			
Ministry of Health Revenue		22,246	20,434
Resident Related Revenue	1	1,557	1,378
Other Revenue	2	3,442	2,895
Interest Revenue		36	76
Total revenue		27,281	24,783
Expenditure			
Employee Benefits Expense	3	21,890	20,352
Treatment Related Cost		96	60
Food Consumables		795	749
Repairs and Maintenance		386	333
Rental/Leases		1,242	1,205
Depreciation and Amortisation	8, 9	222	214
Other Expenses		1,918	1,509
Total expenses		26,549	24,422
Surplus/(Deficit)		732	361
Other comprehensive revenue and expense		0	0
Total comprehensive surplus/(loss)		732	361

Statement of Changes in Equity

For the year ending 30 June 2021

	Notes	Actual	Actual
		2021	2020
		\$'000	\$'000
Total equity at beginning of the year		(64)	922
Adjustment prior period error	18		(1,347)
Restated equity at beginning of year			(425)
Total comprehensive surplus/(loss)		732	361
Total equity at year end	5	668	(64)

Statement of Financial Position

As at 30 June 2021

	Notes	2021	2020
		\$'000	Restated \$'000
Equity			
Share capital	5	0	0
Retained earnings	5, 18	668	(64)
Total equity		668	(64)
Current assets			
Cash and cash equivalents		2,664	2,706
Short term investments		750	750
Trade and other receivables	6	1,822	808
Total current assets		5,236	4,264
Current liabilities			
Trade and other payables	7	1,310	783
Employee benefits	3, 18	3,921	4,130
Total current liabilities		5,231	4,913
Net working capital		5	(649)
Non-current assets			
Property, plant and equipment	8	828	722
Intangible assets	9	12	22
Total non-current assets		840	744
Non-current liabilities			
Employee benefits	3	40	43
Provisions	10	137	117
Total non-current liabilities		177	160
Net assets		668	(64)

Statement of Cash Flows

For the year ended 30 June 2021

	Notes	2021	2020
		\$'000	\$'000
Cash flow from Operating Activities			
Cash was provided from:			
Revenue		26,231	25,200
Interest received		36	76
Cash was applied to:			
Payments to employees		(22,102)	(19,857)
Payments to suppliers (see non-cash adjustment below)		(3,890)	(3,787)
Interest paid		0	0
Net cash inflow/(outflow) from Operating Activities	11	275	1,632
Cash flow from Investing Activities			
Cash was provided from:			
Disposal of fixed assets		0	2
Receipts from investments		750	750
Cash was applied to:			
Purchase of plant and equipment		(319)	(151)
Purchase of investments		(750)	(750)
Net cash inflow/(outflow) from Investing Activities		(319)	(149)
Cash flows from Financing Activities			
Cash was provided to:			
Current account with CDHB		0	0
Net cash inflow/(outflow) from Financing Activities		0	0
Overall Increase/(Decrease) in Cash Held		(44)	1,483
Opening Cash and Cash Equivalent		2,706	1,224
Closing Cash and Cash Equivalents		2,662	2,707
Balance of cash & cash equivalents per balance sheet		2,664	2,706

Notes to and forming part of the Financial Statements

For the year ending 30 June 2021

1. Resident Related Revenue

	Notes	2021 \$'000	2020 \$'000
WINZ Revenue		1,557	1,378
Total Resident Related Revenue		1,557	1,378

2. Other Revenue

		2021 \$'000	2020 \$'000
Gain on Sale of Fixed Asset		16	2
Donations and Grants		64	25
Other Revenue		71	36
Revenue from Other Crown Entities		3,291	2,832
Total Other Revenue		3,442	2,895

3. Employee Benefits

		2021 \$'000	2020 \$'000
Wages and Salaries Paid		22,036	19,782
Increase/(Decrease) in Employee Provisions		(212)	502
Directors Fees		66	68
		21,890	20,352

Current Portion of Employee Benefits

Annual Leave		1,535	1,295
ACC		119	71
Sick Leave		353	290
Holidays Act Compliance Provision	18	1,347	1,347
Accrued Wages, PAYE, Long Service Leave, Lieu Days		567	1,127
Total Current Portion of Employee Benefits		3,921	4,130

Non-Current Portion of Employee Benefits

Long Service Leave		40	43
Total Non-Current Portion of Employee Benefits		40	43

4. Expenses

	Notes	2021 \$'000	2020 \$'000
Audit Fee		30	26

5. Equity

		2021 \$'000	2020 \$'000
a) Share capital			
1 Ordinary share @\$1 - issued and paid up		-	-
b) Retained earnings			
Opening Balance	18	(64)	(425)
Net Surplus/(Deficit) for the Year		732	361
Closing Balance		668	(64)
Total Equity	18	668	(64)

6. Trade and Other Receivables

		2021 \$'000	2020 \$'000
Trade Debtors		1,522	770
Prepayments		28	1
Other Debtors		272	37
Total trade and other receivables		1,822	808

Movements in the provision for impairment of receivables

		2021 \$'000	2020 \$'000
Balance 1 July		5	3
Additional provisions made during the year		0	2
Receivables written-off during period		-	-
Balance 30 June		5	5

7. Trade and Other Payables

		2021 \$'000	2020 \$'000
Trade Payables		712	512
Revenue in Advance		598	271
Total trade and other payables		1,310	783

8. Property Plant and Equipment

2021 Class of Asset	Forest Park	Plant & Equipment	Motor Vehicles	Work in Progress	Total Assets
	\$'000	\$'000	\$'000	\$'000	\$'000
Cost					
Balance at 1 July 2020	285	1,466	964	0	2,716
Additions	0	83	235	0	318
Disposals/Transfers	0	(198)	(61)	0	(259)
Total Cost June 2021	285	1,351	1,138	0	2,774
Depreciation & Impairment					
Balance at 1 July 2020	285	1,032	677	0	1,994
Depreciation Charge for Year	0	94	117	0	211
Disposals/Transfers	0	(198)	(61)	0	(259)
Depreciation Balance June 2021	285	928	733	0	1,946
Carrying Amount 30 June 2021	0	423	405	0	828
2020					
Class of Asset	Forest Park	Plant & Equipment	Motor Vehicles	Work in Progress	Total Assets
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2019	285	1,465	899	0	2,649
Additions	0	44	96	0	140
Disposals/Transfers	0	(42)	(31)	0	(73)
Total Cost June 2020	285	1,467	964	0	2,716
Depreciation & Impairment					
Balance at 1 July 2019	285	978	603	0	1,866
Depreciation Charge for Year	0	96	105	0	201
Disposals/Transfers	0	(42)	(31)	0	(73)
Depreciation balance June 2020	285	1,032	677	0	1,994
Carrying amount 30 June 2020	0	435	287	0	722

9. Intangible Assets

	2021 \$'000	2020 \$'000
Software cost		
Opening balance	163	152
Additions	1	11
Disposals/transfers	0	0
Closing Balance	164	163
Amortisation		
Opening balance	(141)	(127)
Amortisation charge for the year	(11)	(14)
Disposal/Transfers	0	0
Closing balance	(152)	(141)
Carrying amounts	12	22

10. Refurbishment Provision

	2021 \$'000	2020 \$'000
Opening Balance	117	245
Additional provision made during the year	72	72
Amount of provision used during the year	(52)	(200)
Closing balance	137	117

11. Reconciliation of Net Surplus/(Deficit) for the Year with Net Cash Flows from Operating Activities

	2021	2020
	\$'000	\$'000
Reported Net (Deficit)/Surplus	732	361
Add back non-cash items		
Depreciation and Amortisation	222	214
(Profit)/Loss of sale of assets	0	(2)
	954	573
Movements in working capital:		
(Increase)/Decrease in Receivables and Prepayments	(1,013)	493
(Increase)/Decrease in Capital WIP Balance	0	-
Increase/(Decrease) in Payables and Accruals	199	8
Increase/(Decrease) in Revenue in Advance	327	191
Increase/(Decrease) in Staff Entitlements	(212)	495
Increase/(Decrease) in Provisions	20	(128)
Net Cash (Outflow)/Inflow from Operating Activities	275	1,632

12. Residents' Trust Account

Residents' Trust Account comprises bank balances totalling \$1,029,420 as at 30 June 2021 (30 June 2020, \$933,375). These funds are held on behalf of the residents by the Canterbury DHB. These funds are not included in the Brackenridge statement of financial position and are held in a separate bank account and not combined with any company funds.

13. Commitments

	2021	2020
	\$'000	\$'000
Operating Lease Commitments	1,525	1,107
Total commitments	1,525	1,107
Term classification of commitments		
Less than one year	808	550
One to two years	522	191
Two to five years	195	366
Over five years	0	0
Total commitments	1,525	1,107

14. Contingencies

Contingent assets

As part of the Care and Support Workers (Pay Equity) Settlement Act 2017, Brackenridge Services Limited receives revenue from its funders to cover the increase in employee benefit expense.

Part of the process for recovering these extra costs requires an in arrears "wash-up" calculation. As at June 2021, this has yet to be completed for the year ending 30 June 2021 and submitted to the Ministry of Health for consideration. Due to the Ministry of Health needing time to review workings and calculate the "wash-up" sums, this information was not available for inclusion in the financial results to June 2021.

Contingent liabilities

There are no contingent liabilities.

15. Transactions with Related Parties

	2021	2020
	\$'000	\$'000
Internal Audit, Insurance, and other Corporate Services paid	64	60
CDHB hospital support staff revenue received	36	14

There have been no outstanding related party amounts written off for the 2021 financial year (2020: nil). Brackenridge is mainly funded by the Ministry of Health. The Ministry of Health significantly influences the role of Brackenridge as its major source of revenue.

Brackenridge enters into transactions with government departments, state-owned enterprises, and other Crown entities. Those transactions that occur with a normal supplier or client relationship on terms and conditions no more or less favourable than those which it is reasonable to expect Brackenridge would have adopted if dealing with an entity at arm's length in the same circumstances have not been disclosed as related party transactions.

16. Key Management Personnel Compensation

Key Management personnel include the Chief Executive Officer, other Senior Management and Directors. Compensation paid or credited to all personnel in management roles during the year is as follows:

	2021	2020
	\$'000	\$'000
Salaries and other short-term benefits	670	646
Termination payments	0	0
Total key management personnel compensation	670	646

17. Financial Instruments

	2021	2020
	\$'000	\$'000
Financial Assets		
Cash and cash equivalents	2,664	2,706
Trade and other receivables	1,822	808
Investments	750	750
Total due less than one year	5,236	4,264
Total loans and receivables	5,236	4,264
Financial Liabilities		
Trade and other payables	1,310	783
Current account with CDHB	-	-
Total due less than one year	1,310	783
Total financial liabilities at amortised cost	1,310	783

Fair Values of Financial Instruments

Financial instruments recorded in the financial statements have been recorded at their fair value.

The fair value of financial instruments is equivalent to the carrying amount as stated in the statement of financial position.

18. Prior Period Correction Note: Holidays Act 2003 Compliance

Brackenridge has adjusted its comparative year financial statements for the year ended 30 June 2021 for the correction of a prior period error.

A number of New Zealand's public and private organisations have identified issues with the calculation of leave entitlements under the Holidays Act 2003 ("the Act"). Work started in 2016 on behalf of 20 District Health Boards (DHBs) and the New Zealand Blood Service (NZBS), with the Council of Trade Unions (CTU), health sector unions, and Ministry of Business Innovation and Employment (MBIE) Labour Inspectorate, and in late 2019 a national approach was agreed to rectify and remediate any Holidays Act non-compliance by DHBs. DHBs also agreed to a Memorandum of Understanding (MOU), which contained a method for determination of individual employee earnings and for calculation of liability for any historical non-compliance. Brackenridge is a 100% subsidiary of the Canterbury DHB. Brackenridge payrolls were prepared by the Canterbury DHB between the years 2010 and 2014.

For employers such as DHBs that have workforces that include differential occupational groups with complex entitlements, non-standard hours, allowances and/or overtime, the process of assessing non-compliance with the Act and determining any additional payment is time consuming and complicated. The remediation programme associated with the MOU is a significant undertaking and work to assess, rectify, and remediate all areas of non-compliance will continue through the 2021/22 financial year. At Canterbury DHB, the formal Review Phase, as set out in the MOU, was completed in March 2020 with all non-compliance issues identified. Work continues on analysis, testing and remediating the results of retrospective areas of non-compliance for relevant individual employees. Brackenridge recognises it has an obligation to address any historical non-compliance under the MOU but must rely on the programme of remediation work being carried out by the Canterbury DHB to be completed before being able to fully assess the financial impact and resulting liabilities owing to current and former staff.

Based on detailed analysis undertaken in the formal Review Phase, calculations and assumptions have been determined and a liability for Brackenridge estimated. This was based on selecting a representative sample of current and former employees; analysing leave records against known breaches; making a number of assumptions; calculating an indicative liability for those current and former employees; and extrapolating the result. This indicative liability amount is the Canterbury DHB's best estimate at this stage of the outcome from this programme as it relates to Brackenridge's past and present employees for the period 2010 to 2014. However, until the programme has progressed further, there remain substantial uncertainties as to the actual amount Brackenridge will be required to pay to current and former employees. The estimates and assumptions may differ to the subsequent actual results as further work is completed and may result in further adjustment to the carrying amount of the provision within the next financial year or payments to employees that differ significantly from the estimation of liability.

A provision has been recognised as a prior period error, with the 2020 financial comparatives adjusted accordingly. The impact of this correction is:

(000)	Employee benefits - current	Total Current Liabilities	Retained Earnings/ Total Equity
Note	3		5
Statement of Financial Position at June 30 2020			
Balance at 30 June 2020 as previously reported	2,783	3,566	1,283
Adjustment: Prior period error			
Recognition of Holidays Act 2003 Compliance Li- ability	1,347	1,347	1,347
Restated balance at 30 June 2020	4,130	4,913	(64)

There is no impact on the Statement of Comprehensive Revenue and Expense or the Statement of Cash Flows for the year ended 30 June 2020. The 1 July 2019 impact is presented in the Statement of Changes in Equity

19. Subsequent Events

There were no events after 30 June 2021 which could have a material impact on the information in Brackenridge's financial statements.

Statement of Responsibility and Independent Auditor's Report

For the year ending 30 June 2021

The Board and management of Brackenridge Services Limited accept responsibility for the preparation of the annual financial statements and the judgement used in the preparation; and

The Board and management of Brackenridge Services Limited accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting; and

In the opinion of the Board and management of Brackenridge Services Limited, the annual financial statements for the year ended 30 June 2021 fairly reflect the financial position and operations of Brackenridge Services Limited.

For and on behalf of the Board.



Jane Cartwright
Chairperson

22 June 2022



Steve Wakefield
Board Member

22 June 2022

Independent Auditor's Report

To the readers of Brackenridge Services Limited's financial statements for the year ended 30 June 2021

The Auditor-General is the auditor of Brackenridge Services Limited (the company). The Auditor-General has appointed me, Chris Genet, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the company on his behalf.

Opinion

We have audited the financial statements of the company on pages 16 to 26, that comprise the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the company:

- present fairly, in all material respects:
 - its financial position as at 30 June 2021; 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 Reduced Disclosure Regime.

Our audit was completed on 22 June 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Directors 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 opinion.

Responsibilities of the Board of Directors for the financial statements

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

In preparing the financial statements, the Board of Directors is responsible on behalf of the company for assessing the company's ability to continue as a going concern. The Board of Directors is 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 liquidate the company or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Charities Act 2005.

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.

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 the company's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company'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 the company 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 of Directors 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 of Directors is responsible for the other information. The other information comprises the information included on pages 2 to 15 and pages 27 to 32 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 company 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 the audit, we have no relationship with, or interests in, the company.



Chris Genet
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand

Statement of Statutory Disclosures

For the year ending 30 June 2021

1. Directors' Interest

The Directors have declared the following interest:

Jane Cartwright (Chair)

- Ara Institute of Canterbury Limited - Council Member
- Nurse Maude Association - Deputy Chair

Kath Fox

- Canterbury Tissue Bank Board – Board Member
- Little Company of Mary Foundation - Trustee
- Health Research Council - Director
- Medical Council of New Zealand - Member
- Medical Council of New Zealand Health Committee - Member
- Mercy Hospital Dunedin Ltd – Director

Steve Wakefield

- 199 Johns Road Limited - Shareholder, Director
- Canterbury DHB - Committee Member, Quality Finance Audit and Risk Committee
- Carolina Homes Limited - Director, Shareholder
- Church Property Trustees of the Anglican Diocese of Christchurch - Trustee
- Deloitte Limited - Former Partner
- East Lake Trust - Trustee
- EVNEX Limited - Director, Shareholder
- Foodstuffs S.I Properties Ltd - Director
- Foodstuffs South Island Cooperative Limited - Independent Director
- Greater Christchurch Schools Network Trust - Chairman of Trustees
- House of Travel Wellington Limited - Director
- Innovative Software Limited - Director, Shareholder
- INOV8 Limited - Director
- MastaPlex Limited, Syft Limited - Shareholder
- MedSalv Limited - Director
- Menumaster Limited - Director and Shareholder
- Murdoch Manufacturing Ltd - Director
- Nutrient Rescue Limited - Director, Shareholder
- NZ Health Innovation Hub Limited - Chairman of Directors

- Pegasus Health - Independent Chair, Health One Programme - Steering Committee
- Paenga Kupenga Limited - Director
- Ravenscar Trust - Chairman
- RHOAD Limited - Director
- St Barnabas Fendalton Parish - Vestry Member and Synod Representative
- St Barnabas Fendalton Trust - Trustee
- Steve Wakefield Services Limited - Director, Shareholder
- The Court Theatre Trust - Citizens' Trustee
- The Taurus Trust - Trustee
- Townsend Fields Limited - Director
- University of Canterbury - Council Member, Pro-Chancellor
- Wakefield Holdings Limited - Director

Kate Lopez

- BLNK 2020 Ltd - Director
- Canterbury Clinical Network (CCN) Alliance Leadership Team - Member
- CCN Ashburton SLA – Member
- CCN Community Services Service Level Alliance - Chair
- CCN Health of Older People Workstream - Member
- Canterbury DHB - Director of Nursing, Older Persons Health and Rehabilitation
- Lopez Consulting Limited - Director
- Nurse Executives of New Zealand - Member

Erin Black

- Australia New Zealand Leadership Forum, Policy Working Group - Member
- Canterbury Employers Chamber of Commerce - Director
- Enabling Good Lives, Christchurch Leadership Group – Member
- Enabling Good Lives, Whānau Ora Interface Governance Group - Member
- Parent to Parent – Director
- Tokona te Raki - Manager

Gail Gibson – Appointed October 2020

- Medical Council of New Zealand, Performance Assessment and Professional Conduct Committee – Member
- Ministry of Social Development Benefit Review Committee – Community Representative
- Police and Families Credit Union – Director
- Teaching Council of New Zealand, Complaints Assessment Committee – Community Representative.

2. Directors' Loans

There were no loans made by the company to Directors during the year.

3. Directors' Insurance

Canterbury DHB has arranged policies of Directors' Liability Insurance, which ensure that Directors will incur no monetary loss as a result.

4. Remuneration and Other Benefits to Directors

No director of the company has received or become entitled to receive any benefit other than the benefits included in the total emoluments and remuneration, as shown below.

Jane Cartwright	\$22,521
Erin Black	\$11,260
Kath Fox	\$11,260
Steve Wakefield	\$11,260
Gail Gibson	\$8,353
Kate Lopez	n/a

5. Key Management Compensation

	2021	2020
Salaries and other short term employee benefits incl KiwiSaver	603,924	578,603
Post-employment benefits	Nil	Nil
Other long-term benefits	Nil	Nil
Total remuneration	603,924	578,603
Number of persons recognised as key management personnel	4	4

The number of employees who received remuneration and other benefits for the year totaling more than \$100,000 were as follows:

	2021	2020
\$100,000 to \$109,000	0	1
\$110,000 to \$119,999	1	
\$130,000 to \$139,000	1	1
\$140,000 to \$149,000	1	1
\$190,000 to \$199,000	1	1

6. Payments in Respect of Termination of Employment

During the year, the company made no payments in respect of termination of employment with Brackenridge (2020: \$3,000).

During the year a provision of \$5,000 was made in respect of termination of employment with Brackenridge (2020: \$3,000).

7. Use of Company Information by Directors

There were no notices from Directors requesting to use company information received in their capacity as directors, which would not otherwise be available to them.

8. Donations

Donations made during the year were nil (2020: \$800).

9. Disclosures and Statements

Board Members

Jane Cartwright – Chair
Kath Fox
Paula Rose
Steve Wakefield
Kate Lopez
Erin Black
Gail Gibson

Chief Executive

Pip Stewart

10. Registered Office

32 Oxford Terrace, Christchurch 8011.

11. Address for Service

128 Wrights Road, Middleton, Christchurch 8024.

Thank You!

Thank you to the many supporters who work alongside us to support our community.

We would like to acknowledge the significant support of the following Trusts and Foundations that enable Brackenridge to continue supporting people with intellectual disabilities and autism, along with their families & whānau.

Mackenzie Foundation

Maurice Carter Charitable Trust

The Lamar Charitable Trust

Ministry of Social Development

Rata Foundation

The Southern Trust

Kiwi Gaming Foundation

The David Ellison Charitable Trust

The Eva & Harold Wilson Charitable Trust

E L & J B Sanderson Cerebral Palsy



Tui volunteered for Pink Ribbon Day - October 2020.

We've had a busy year with community engagement and have presented to nine Rotary Clubs across Christchurch. Thank you for the opportunity to raise awareness of people and their goals in life!



Brackenridge Services Limited

www.brackenridge.org.nz

brackenridge@brackenridge.org.nz

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New Zealand