



People

BEING
EQUAL CITIZENS

BELONGING
TO THEIR COMMUNITIES

BECOMING
MORE ABLE TO LIVE
THE LIFE THEY CHOOSE



Brackenridge
Supporting People to Create Great Lives

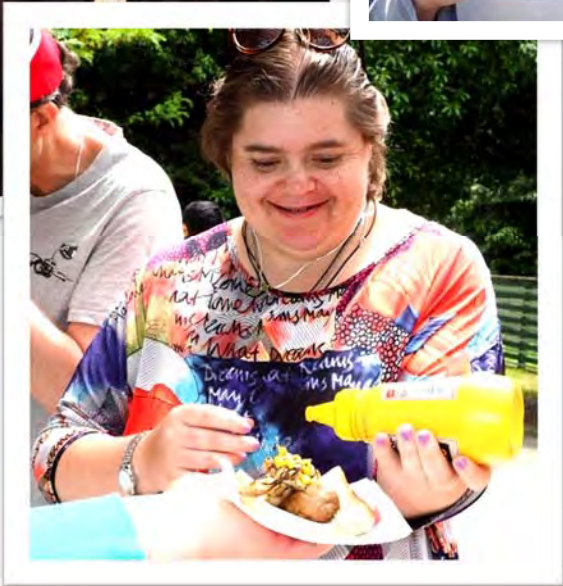
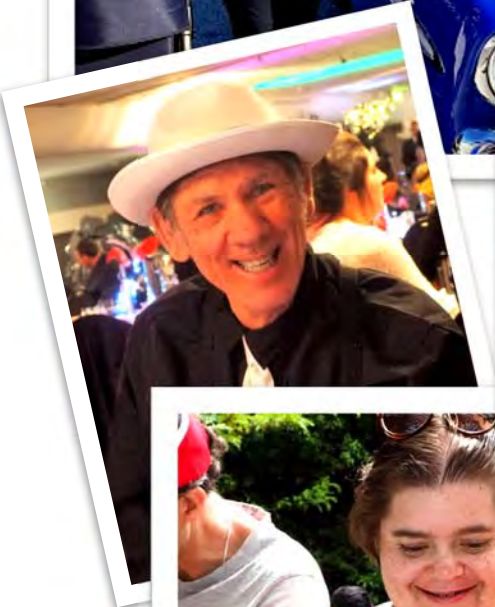
Annual
Report
2018-2019

Contents

- 3 Vision and Values
- 4 Chair Report - Jane Cartwright
- 5 Chief Executive Report - Pip Stewart
- 6 How we support people to create great lives
- 7 Who we Serve
- 8 Belonging - Tracey and Abbie
- 9 Josh's Journey
- 10 Becoming - Justin
- 11 Being - Malcolm & Nigel
- 12 Our Culture & Capability
- 13 Outcomes Framework
- 14 Financial Statements
- 23 Auditor's Report
- 25 Statutory Disclosures
- 27 Help Us Help Others

“My Life, My Way” - People **being** equal citizens, **belonging** to their communities, and **becoming** more able to live the life they choose.





Person Centred

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



Partnership

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



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.

Our
values &
visions

Chair Report

Jane Cartwright

Brackenridge supports people with intellectual disabilities to realise their life's aspirations. 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".

Highlights for the year include developing the Being, Belonging, Becoming Outcomes Framework, investing in staff development and developing tools that help people track their progress towards their goals.

This is certainly a time of change, disruption and challenge for the disability sector so we are being mindful about investments while building relationships with others who have a passion for supporting people. In this last year this has included initiating a formal relationship with local Māori.

Brackenridge continues to face financial challenges. Solutions require advocacy to funders and the broader community as well as working in new ways and with other parties.

Financially the year has been challenging but we were pleased to post a small surplus result of \$128,000 on turnover of \$22,891,596. This surplus was better than budgeted and will all be reinvested in additional services for the people we support.

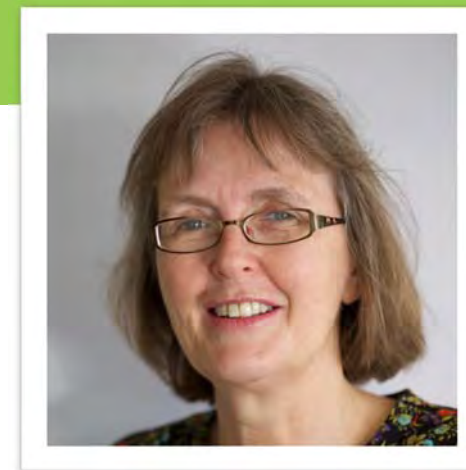
We have begun seeking community and philanthropic support and are very grateful for the contributions. This support is being used to directly impact the people we serve.

Erin Black joined the Brackenridge Board this year and brings with her

a wealth of knowledge and a lived experience of disability, having cared for her late daughter. We are privileged to have a dedicated Board who are passionate about improving support services for families and people in Canterbury.

Thank you to Pip Stewart and all the staff, for their commitment to ensure our organisation is a key provider of person centred supports in the disability sector. Great appreciation and thanks go to the Canterbury DHB Chief Executive Officer David Meates and Management Team for their advice over the past year.

Our journey in improving the services that support people to create great lives continues. Each day brings forth new opportunities for people with disability, their families and friends and the Christchurch communities that surround us.



**We recognise that
our focus on customising supports
that lead to outcomes requires great teamwork and
innovative ways of working.**

Chief Executive Report

Pip Stewart



Brackenridge serves to support people with intellectual disabilities 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”. Optimising outcomes underpins all that we do.

In reflecting on the year, we have continued to be inspired by the people we support. With over 200 people supported through our community living, respite family supports and community participation services, we are privileged to walk alongside people as they map out and live their lives. We are thankful to Tracey and Abbie Lawson, Justin Stewart, Josh Welford and his family, and also Malcolm and Nigel Adams for sharing their experiences in our annual report. We are also grateful for the support received from the Ara Institute where a group of broadcasting students worked with the people we support to enable them to share their stories, through a by-line “I am Able” - <https://brackenridge.org.nz/about-brackenridge/help-us-help-others>.

Our focus through 2018 – 2019 has been on continuing to improve the quality and effectiveness of our support practices to better support an outcomes focus. Core to this has been the development of our “Being, Belonging, Becoming” outcomes framework, adapted with thanks from Australia NDS (National Disability System) and with input from 200 plus families, disabled people and support staff. Implementation is underway and we are excited with the feedback we are receiving regarding the positive impact this is having for people.

Aligned to this is the work underway reviewing and differentiating (according to life stage development) our support practice models with the aim of better enabling person centred outcomes. We are developing tools that help people track their progress towards their goals and are reviewing the role of information technology as an enabler.

During the year we implemented changes to our frontline leadership to provide greater support to our front line staff and the people we serve. We recognise that our focus on customising supports that lead to outcomes requires great teamwork and innovative ways of work-

ing. I am proud of the way our leaders and staff are embracing these changes and the emerging improvements in satisfaction being seen. People’s aspirations and goals are enabled and empowered through the actions and supports 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.

The transformation of the disability support system in New Zealand continues to evolve underpinned by the Enabling Good Lives vision and principles. In October 2018, a prototype model was launched in the Mid-Central region. Meanwhile, in Canterbury the EGL approach supporting school leavers has continued and we have continued to support a number of young people as they transition from school in this way.

2019 marks 20 years since Brackenridge was established. We are proud of our beginnings and optimistic and excited about the future. I would like to thank everyone who has contributed to our journey and continues 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 their 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 (CDHB - our Canterbury Community), to our Board Chair Jane Cartwright and our Directors Kath Fox, Paula Rose, Steve Wakefield, Erin Black and Kate Lopez for your excellent governance and your continued encouragement to us all to dream big, helping people to be, become and belong.

People’s aspirations and goals are enabled and empowered through the actions and supports of many people and organisations.

How we support people to create great lives



Families, along with their children, young people and adults are holistically supported through a variety of services that are delivered across Christchurch. We walk alongside individuals and their families to discover and appreciate the unique abilities and goals of each person.

Community Living

We support people to live in a range of homes in suburbs across Christchurch and to grow and explore opportunities in their chosen community. We assist in pursuing options that enable and empower individual's aspirations to be achieved.

Family Respite

Individualised, safe and consistent support is offered to families and whanau. Our Respite service encourages nurturing activities, playful learning and socialisation. We support children in three specialised homes and every effort is made to match the compatibility of the children and young people accessing the service.

Young People Service

We support young people to achieve their goals and dream boldly. When a young person leaves school there is a breadth of options and pathways to take. Our Practice Leadership Team supports the transition and helps connect people to further education, experiences or employment.

Vocational Service

Our vocational programme Community Choices encourages community connections, work experience, volunteering opportunities and individual activities that are aligned to the goals of the person supported. From social enterprise opportunities to building physical health and social wellbeing, the Community Choices team connects people with their chosen communities and activities of interest and meaning.





141

Males access services that support them to be equal citizens, belong to their communities, and become more able to live the life they choose.



77

Females access services that support them to be equal citizens, belong to their communities, and become more able to live the life they choose.

Supporting people of 15+ ethnicities

67

Families accessing Respite services in the Christchurch community

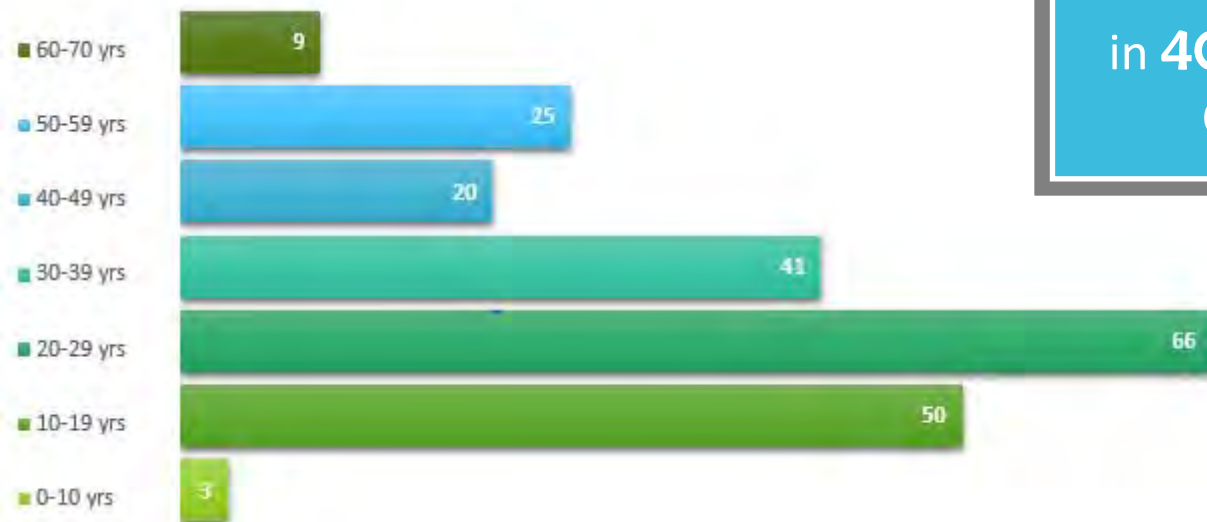
151

People accessing Community Living Support services in Christchurch

People are supported in 40+ homes across Christchurch

Who do we serve

Age groups of people accessing services



Tracey & Abbie

Abbie is a 20 year old young woman who was born and raised in Christchurch. Abbie has a disability and severe epilepsy and has been supported through the Community Living service at Brackenridge full time since March 2018. Before then, Abbie utilised the respite service. Abbie is nonverbal but communicates with her eyes. She loves going for walks, reading books and listening to music with fun lyrics.

Mum Tracey was unsure what to do with her day when Abbie started being supported full time by Brackenridge. Tracey had been out of the workforce for a while caring for Abbie and realised she had a passion for helping people, plus a wealth of knowledge of the disability system. Great elements of a Community Support Worker! Tracey now supports people with intellectual disabilities and autism. She has some valuable advice to share with families.

What is the biggest challenge about your experience raising a child with a disability?

People's attitudes! You can feel people judging you. Judging your decisions. Abbie and I both have rights which people kind of forgot about when they were dealing with us. You have to adopt a thick skin and not listen to the negative people. Trust is a huge thing. It takes a while to build trust and not feel anxious about everything going on. Each day gets a little bit better when you find the right team of people to help.

Have you been able to connect with many people in the same boat?

Not at the beginning. It was hard to ask for help when I didn't know what we needed. We tried a mainstream school but they weren't equipped to properly support Abbie and told us that she would never complete a full day at school. Abbie lasted until lunch time most days. Abbie now attends Allendale School from 9am – 3pm and really enjoys the time she has there. Everyone who is involved in her day knows how to support her. Some days are harder than others and some days Abbie cannot attend school due to her health but I feel so much better about how she is cared for. Through Brackenridge, I have been able to connect with more people who understand the hoops you have to jump through to get somewhere.

Is there anything you'd like to share with us about yours and Abbie's journey?

I was tired of hearing the same thing from health professionals that didn't offer many options. I kept saying to myself... I can do this, I can do this for Abbie...I HAVE to do this. I made myself strong and told myself to harden up. There has been some hard times, especially when I was involved in developing a palliative care plan for Abbie. Which was something that took me a while to process. A lot of the time, I can't plan things, like holidays. I just have to take each day as it comes, and that is exactly what Abbie does too.

What prompted you to want to work at Brackenridge?

Brackenridge is like my second family. Everyone is respectful and supportive. People are friendly and want to do the right thing. It's a wonderful place for Abbie and I've seen her do so well there. I couldn't think of a better place for my daughter. It's great to know she is being supported so well, I can stop worrying for a while and focus on work. I am working towards my Level 3 Careerforce papers in Health and Wellbeing.

Is there anything you'd like to say to family members navigating the disability system?

Be fearless! Don't be afraid to speak up! Believe in yourself and be a voice to those that cannot speak for themselves!



Josh's Journey

Meet Josh.

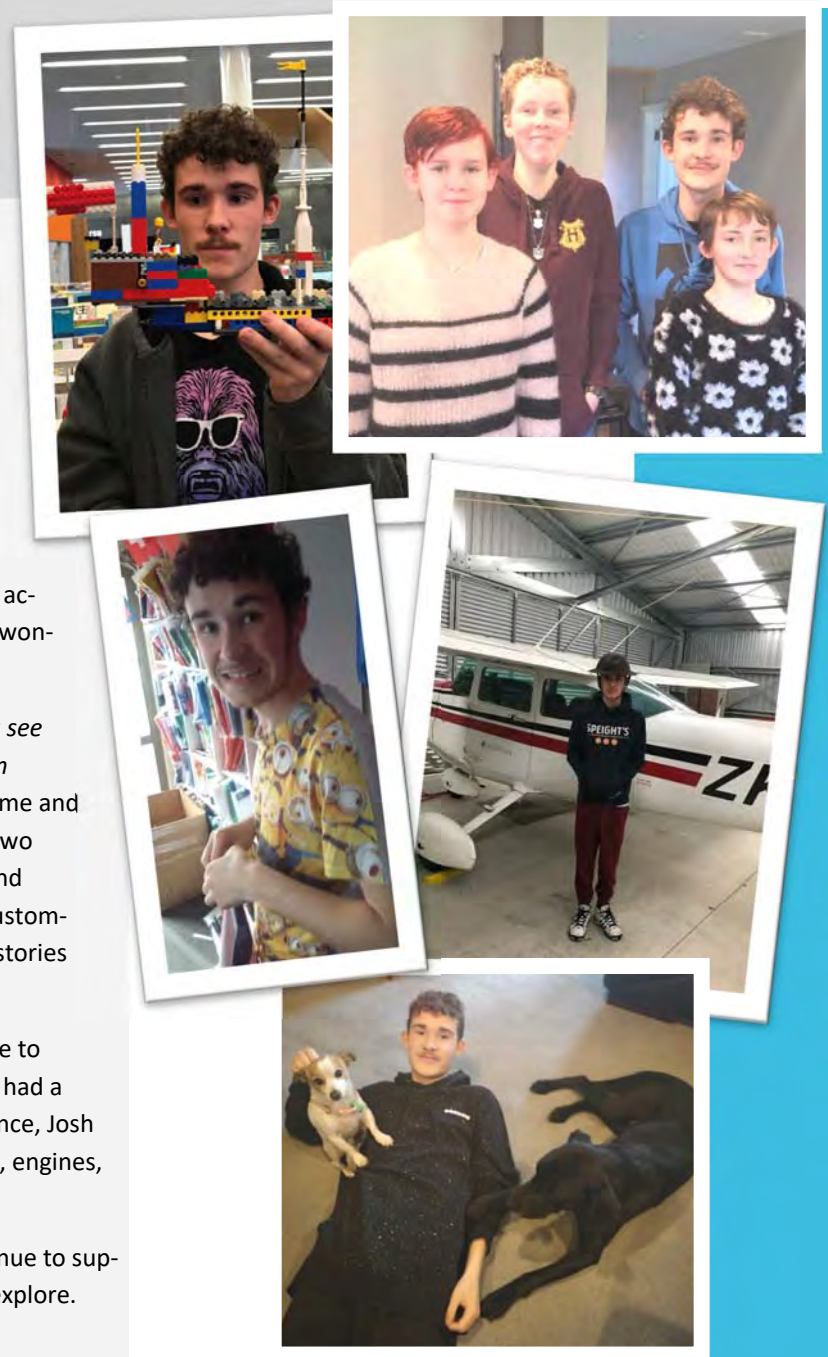
Josh has been accessing support through the Young Persons Community Living service. He and his family are from Temuka and Josh regularly heads down there to visit his family, Dad, Mum, three sisters and two dogs. Josh's Mum, Flis, tells us that it is a huge relief to know Josh is developing more confidence in himself. Josh didn't really like talking on the phone much before but over the last year, he has really gotten into it and now looks forward to facetimeing his family and seeing his sisters.

Josh currently lives with four flatmates in Rolleston which he tells us is a 20 minute drive away from the Wigram Airforce Museum where he spends some of his free time exploring old airplanes and hangers. Josh has been interested in war ships and war stories for a long time now. He can recite battle scenes with German accents and different sound effects. This 18 year old young man has a creative mind and looks at the world with wonder and enthusiasm.

Josh also has a special interest in country flags and helps the owner of The Christchurch Flag Shop, Tim. *"If you see someone enjoying a certain task and really getting something out of it, you want to encourage it and help them grow"*. Tim was contacted by Josh's community support staff who asked if there was any chance Josh could come and learn more about the flags. One Tuesday afternoon, Josh and Tim met at the shop and chatted for more than two hours about the different country flags and the history of the flags. Tim instantly saw Josh's passion for flags and asked if Josh would be interested in volunteering some time to arrange the flags and send out flag orders to customers around the country. Josh was more than delighted to be involved and now entertains at the shop with his stories of war history and re-enactments of the battles.

With an array of interests, Josh has started to explore what path to take next in his life. This year, Josh was able to achieve one of his goals which was a helicopter ride around the city. This was a massive day for Josh where he had a bird's eye view of the city and was able to experience something he had never done before. From this experience, Josh now wants to explore joining the Young Eagles which is a flying club where he can learn about aviation, planes, engines, and even learn how to be a pilot.

Lego, video production and reading stories with different accents are all a part of Josh's world and as we continue to support him with his different interests, Josh develops more confidence in his abilities and finds new passions to explore.





Meet Justin.

Justin is a 22 year old guy with a cheeky presence who enjoys a joke or two, but he doesn't have much time for mucking around. He is busy working towards the life he wants.

Justin began at Healthy Harvest on work experience while he was still in school. Justin's boss, Mike, started Justin off loading and stacking incoming freight and taught him how to do it safely. In order to count out the right number of items for bagging fruit/veggies, staff developed a counting rack for Justin to use so he'd get the right number of items in the bag. He doesn't need the counting rack anymore and can get straight to work bagging and weighing items ready for their labels.

Most recently, Justin has been introduced to packing items at the check-out. Justin is very proud of his employment and has a strong sense of belonging, of being part of the team because he's valued for what he brings (which includes a happy countenance and a cheeky grin).

If Justin isn't working packing fruit and veggies at Healthy Harvest, he is upskilling his reading and writing. He has just graduated from the Ara Institute where he has completed his Level 2 Certificate in Life & Work Skills. This certificate will help equip Justin with practical skills to explore other opportunities for work and study. It covered topics such as problem solving, budgeting and communication and culture. All very valuable skills for a young man to learn to get the most out of life!

Having a job is very important to Justin. He has been given further responsibilities in his work and has made friends through the connections there. Justin tells us he is proud of his work and has picked things up pretty quickly. He wants full time work so he can do more activities such as socialising at discos, going to the movies and hanging with his friends.

Justin lives in a cool double story house with four other flatmates, one being his older brother Alan who is 24 years old. Alan has started this year at Hagley Community College upskilling in literacy and numeracy. The flatmates together decide what's for dinner and then figure out who is free to cook and clean up. They all share the household cleaning and have a schedule that helps keep them on track with who is doing what.

The Community Support team that assist Justin and his flatmates understand the value in stepping back and guiding young people to work out some things on their own. Every flatting situation has challenges and the support team that walk side by side Justin understand the importance of remaining flexible and also trying new things. These are essential when working together towards Justin's life goals.

Kate, from the Practice Leadership team works closely with Justin's support team and believes that Justin's journey illustrates every one of the Enabling Good Lives principles. The eight principles guide our approach in developing tailor-made plans that support individual's goals. "The way we work embraces the core principles of the government's Enabling Good Lives strategy promoting greater choice and control".

Being

Malcolm & Nigel

Meet Malcolm & Nigel.

10 years ago we were lucky enough to move into our new home that Mum and Dad bought for us.

This was a big deal as for most of our lives we have lived with lots of other people, so going into a house where it was just the two of us was completely different. It has turned out to be one of the best things that could have happened for us! We live in Parklands which is really close to where Mum and Dad and our sister Karen live. We have become friendly with our neighbour across the road who has been there for about 8 years.

We live close to a small shopping centre where we often pop down to grab groceries, pick up our prescriptions from the Pharmacy where our niece works or grab some Subway for lunch, we're often bumping into people we know down there. Over the last 10 years we have been through quite a bit, we have been through a few major earthquakes, a damaged house, the struggle of finding a rental and then having our house rebuilt and then moving into a new house. We've managed though and dealt with it all in our stride and look forward to what's around the corner. We have two staff that have been supporting us for the whole 10 years and our two other staff have been with us for at least 8 years.

From the Support Staff

For Nigel it is a place where he can just relax and be himself. He is always out and about exploring different places and trying different activities. Nigel has been involved in Meals on Wheels for the last six years and really enjoys being a part of the team. He looks forward to delivering meals to people each week and chatting to everyone on the way. Everyone wants meaningful interactions and this is a great way for Nigel to connect with his community and participate in something purposeful. Taking the bus to New Brighton, along with a walk and a picnic is another one of his favourite things to do in the community.

For Malcolm, his amazing sense of humour always has us in fits of laughter. He is a member of the local library and meets up with the librarian once a week for a cuppa and a chat. Friendships and socialisation are key elements of Nigel's world. We feel privileged to be able to walk beside these two men as they go forth, trying new things and inspiring others along the way!



Our culture and our capability

366

Brackenridge Employees

Building our workforce

This year's emphasis has been on increasing the number of staff we have to ensure we are able to provide people with great support. We are also committed to developing our staff and especially our leadership. Every home has a team leader or senior support worker and all have had a range of leadership development opportunities, as have our senior management team.

1,550 hours of Leadership Development training has been provided over the year.

39 Community Support Staff are now qualified with a Level 3 Certificate in Health & Wellbeing and will go on to complete their Level 4 qualifications.

76 Community Support Staff are now qualified with a Level 4 Certificate in Health & Wellbeing. This enables them to better assist people with their goals, community connections and being more able to live the life they choose.

Male **35%** Female **65%**

A diverse workforce across the ages and ethnicities.

215 employees are over 40 years

151 employees are under 40 years

Employees are from 20+ Countries

This includes New Zealand, Pacific Islands, Philippines, Africa, Asia and India.

291
Community Support Workers

39
Team Leaders

25
Other

7
Registered Nurses

4
Practice Leaders

An organisation of like minded people committed to strengthening service supports for people, their whanau, friends and the communities in which they belong.

Outcomes Framework

Personal Wellbeing

I have choices about expressing wairua/ spirituality in a way that is right for me
 My cultural needs are met
 My choices are heard and I am assisted to act on them without judgement
 My mana and privacy are respected and protected
 I feel good about myself and my personal appearance



Personal Wellbeing



Social Wellbeing

Social Wellbeing

I feel connected to my neighbourhood
 I am an important part of my whanau and they are involved in my life
 I have meaningful personal relationships with others
 I know my whakapapa and where I fit in the world
 I have the same legal and human rights as everyone else

Physical Wellbeing

I have a healthy and balanced lifestyle
 I have the opportunity to be exposed to different experiences
 I am supported to work on my strengths and interests
 I feel safe and secure around the people that work and live with me
 I am as physically active as I can be



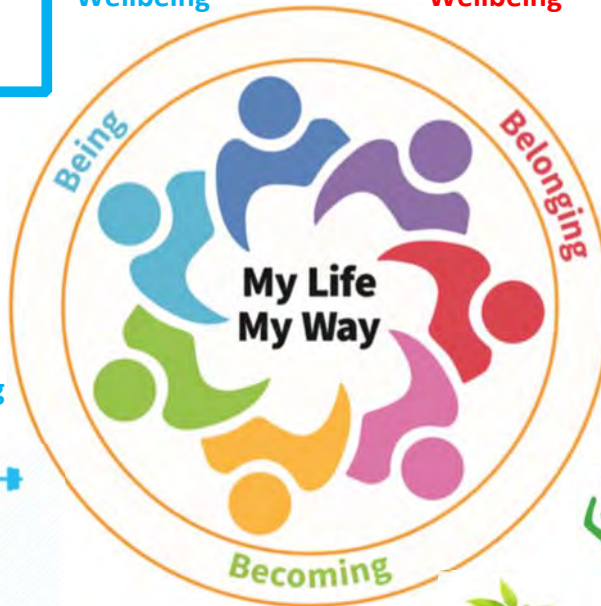
Physical Wellbeing



Independence

Independence

I am able to make mistakes so that I can learn from them
 I can choose the services I receive and the way they are delivered
 I feel comfortable about the things I do for myself and the things that others do for me
 I choose how I live my life and have input into the running of my home
 I can take care of my own finances or have assistance with this if required



Living Environment

Living Environment

I have a voice in where I live and who I live with
 I have some choice about who supports me
 My house is clean and homely
 I have support to use the resources in my community



Making a Contribution

Making a Contribution

I am able to make a contribution to my community and feel valued when I do this
 I am actively involved with my friends doing things that we love
 I have opportunities to explore employment and volunteering
 My day is filled with purposeful and meaningful things to do

Learning & Growth



Making a Contribution

I am able to make a contribution to my community and feel valued when I do this
 I am actively involved with my friends doing things that we love
 I have opportunities to explore employment and volunteering
 My day is filled with purposeful and meaningful things to do

Statement of Accounting Policies

For the year ended 30 June 2019

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 DHB, 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 2019 and were authorised for issue by the Board on 22 November 2019.

Principal Activity

Our Mission Statement is to provide quality, person centred, flexible and sustainable services that uphold people's rights and create opportunities, empowering people to be, belong & become, living the life they choose. The principal activity of Brackenridge is the operation of residential accommodation for intellectually disabled persons in order to provide on-going care to these persons. Brackenridge does not operate to make a financial return.

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.

Changes in Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements other than the adoption of PBE IFRS 9 regarding the classification of financial instruments as noted under Significant Accounting Policies and the change in the accounting policy in Note 7, Trade and Other Receivables. This is the first year that the financial statements have been prepared in accordance with Tier 2 PBE Standards. Previous years financial statements have been prepared using Tier 1 PBE Standards.

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 2019.

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 expires in December 2019. The lease has the right to two further term extensions of 10 years each.

A number of other homes in the Christchurch community and the surrounds are also leased from Kāinga Ora on individual leases.

Brackenridge have leases of houses and office space, with renewal rights between one and three years, as well as periodic renewal.

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 Housing New Zealand Corporation 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

In January 2017, the XRB issues PBE IFRS 9 Financial Instruments PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. PBE IFRS 9 is effective for annual periods beginning on or after 1 January 2021, with early application permitted. The main changes under PBE IFRS 9 are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses, which may result in the earlier recognition of impairment losses.

The Treasury has decided that the Financial Statements of the Government and Canterbury DHB will

early adopt PE IFRS 9 for the 30 June 2019 financial year. Brackenridge has also adopted PBE IFRS 9 for the 30 June 2019 financial year to be consistent with the Crown's accounting policy for financial instruments.

On the date of initial application of PBE IFRS 9, being 1 July 2018, the classification of financial instruments under IPSAS 29 and PBE IFRS 9 changed as follows:

	Original category	PBE IPSAS 29	New PBE IFRS 9 category
Cash and cash equivalents	Loan and receivables		Amortised Cost
Trade and other receivables	Loan and receivables		Amortised Cost
Term Deposits	Loan and receivables		Amortised Cost

The measurement categories and carrying amounts for financial liabilities have not changed between the closing 30 June 2018 and the opening 01 July 2018 dates as a result of the transition to PBE IFRS 9. All financial assets are measured at 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 comprises 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.

Previous accounting policy for impairment of receivables

In the previous year, the allowance for credit losses was based on the incurred credit loss model. An allowance for credit losses was recognised only when there was evidence that Brackenridge would not be able to collect the amount due.

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 at current rates for pay.

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.

Long Service Leave

Long service leave is an obligation by Brackenridge to give employees an extra week of leave after 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.

Brackenridge has a Refurbishment Provision in regard to its legal obligation to Housing New Zealand Corporation 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 amount of the Refurbishment Provision is recognised to be the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Trade and other payables

Trade and other payables are non-interest bearing and are normally settled within 50 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, 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 ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Revenue			
Ministry of Health revenue		18,815	16,625
Resident related revenue	1	1,241	1,155
Other revenue	2	2,810	2,377
Interest revenue		29	26
Total Revenue		22,895	20,183
Expenditure			
Employee benefits expense	3	18,458	16,378
Treatment related cost		59	43
Food consumables		711	656
Repairs and Maintenance		470	363
Rental/leases		1,236	1,004
Depreciation and Amortisation	10, 11	189	166
Other Expenses	4	1,644	1,456
Total expenses		22,767	20,066
Surplus		128	117
Other comprehensive revenue and expense		0	0
Total comprehensive surplus		128	117

Note: The accompanying accounting policies and notes form part of these financial statements

Statement of Changes in Equity

for the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Total equity at beginning of the year		794	675
Total comprehensive surplus		128	117
Total equity at 30 June	5	922	792

Note: The accompanying accounting policies and notes form part of these financial statements

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$'000	2018 \$'000
Equity			
Share Capital	5	0	0
Retained earnings	5	922	792
Total equity		922	792
Current assets			
Cash and cash equivalents	6	1,224	1,135
Short term investments	7	750	750
Trade and other receivables	8	1,301	1,164
Total current assets		3,275	3,049
Current liabilities			
Trade and other payables	9	584	558
Employee benefits	3	2,323	2,060
Total current liabilities		2,907	2,618
Net working capital		368	431
Non-current assets			
Property, plant and equipment	10	782	598
Intangible assets	11	25	20
Total non-current assets		807	618
Non-current liabilities			
Employee benefits	3	8	0
Provisions	12	245	256
Total non-current liabilities		253	256
Net assets		922	792

Note: The accompanying accounting policies and notes form part of these financial statements

Statement of Cash Flows

For the year ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000
Cash flow from Operating Activities			
Cash was provided from:			
Revenue		22,737	19,980
Interest Received		29	26
Cash was applied to:			
Payments to employees		(18,187)	(15,993)
Payments to suppliers		(4,112)	(3,451)
Interest Paid		0	0
Net Cash Inflow/(Outflow) from Operating Activities	13	467	561
Cash flow from Investing Activities			
Cash was provided from:			
Disposal of Fixed Assets		9	0
Receipts from investments	7	750	750
Cash was applied to:			
Purchase of plant and equipment		(387)	(262)
Purchase of investments		(750)	(750)
Net Cash Inflow/(Outflow) from Investing Activities		(378)	(262)
Cash flow from Financing Activities			
Cash was provided to:			
Current Account with Canterbury DHB		0	(125)
Net Cash Inflow/(Outflow) from Financing Activities		0	(125)
Overall Increase/(decrease) in cash held		89	174
Opening cash and cash equivalent		1,134	960
Closing Cash and Cash Equivalent		1,224	1,134

Note: The accompanying accounting policies and notes form part of these financial statements.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2019

1 Resident Related Revenue

	2019 \$'000	2018 \$'000
WINZ Revenue	1,241	1,155
Total Resident Related Revenue	1,241	1,155

2 Other Revenue

	2019 \$'000	2018 \$'000
Profit on sale of fixed asset	9	5
Donations and Grants	56	20
Other Revenue	11	6
Revenue from other Crown entities	2,742	2,346
Total Other revenue	2,818	2,377

3 Employee Benefits

	2019 \$'000	2018 \$'000
Wages and salaries	18,126	15,938
Increase in provision	271	384
Directors Fees	61	56
	18,458	16,378

Current portion of Employee Benefits

Annual leave	967	860
ACC	61	50
Sick leave	186	166
Accrued Wages, PAYE, Long Service Leave, Lieu Days	1,109	984
Total current portion of employee benefits	2,323	2,060

Non-current portion of Employee Benefits

Long service leave	8	0
Total Non-current portion of Employee Benefits	8	0

4 Expenses

	2019 \$'000	2018 \$'000
Audit fee	24	24

5 Retained Earnings

	2019 \$'000	2018 \$'000
Retained earnings		
Opening Balance	794	676
Net Surplus for the year	128	117
Closing Balance	922	794
Total equity	922	794

6 Cash and Cash Equivalents

	2019 \$'000	2018 \$'000
Cash and Bank	1,224	1,135
Total cash and cash equivalents	1,224	1,135

7 Short Term Investments

	2019 \$'000	2018 \$'000
Term deposits	750	750
Total short term deposits	750	750

8 Trade and Other Receivables

	2019 \$'000	2018 \$'000
Trade Debtors	1,268	1,093
Prepayments	2	43
Other Debtors	31	29
Total trade and other receivables	1,301	1,165

Movements in the provision for impairment of receivables

	2019 \$'000	2018 \$'000
Balance at 1 July	5	4
Additional provisions made during the year	2	2
Receivables written-off during period	(4)	(1)
Balance at 30 June	3	5

* Note: All amounts represent exchange transactions.

	2019 \$000			2018 \$000		
	Gross	Impairment	Net	Gross	Impairment	Net
Current	1,111	0	1,111	1,030	0	1,030
1-30 days	64	0	64	64	0	64
31-60 days	8	0	8	1	1	0
61-90 days	16	0	16	2	2	0
>91 days	67	3	64	1	1	0
Total	1,266	3	1,263	1,098	5	1,093

9 Trade and Other Payables

	2019 \$'000	2018 \$'000
Trade Payables*	504	405
Revenue in advance	80	153
	584	558

* Note: All amounts represent exchange transactions

10 Property Plant and Equipment

2019 Class of Asset	Forest Park \$'000	Plant & Equipment \$'000	Motor Vehicles \$'000	Work in Progress \$'000	Total Assets \$'000
Cost					
Balance at 1 July 2018	285	1,351	837	22	2,495
Additions	0	206	173	0	767
Disposals/Transfers	0	(92)	(111)	(22)	(613)
Total Cost June 2019	285	1,465	899	0	2,649
Balance at 1 July 2018	285	978	632	0	1,895
Depreciation Charge for Year	0	84	82	0	166
Disposals/Transfers	0	(84)	(111)	0	(195)
Depreciation Balance June 2019	285	978	603	0	1,866
Carrying Amount 30 June 2019	0	487	296	0	783

2018 Class of Asset	Forest Park \$'000	Plant & Equipment \$'000	Motor Vehicles \$'000	Work in Progress \$'000	Total Assets \$'000
Cost					
Balance at 1 July 2017	285	1,256	868	13	2,422
Additions	0	113	134	22	269
Disposals/Transfers	0	(18)	(165)	(13)	(196)
Total Cost June 2018	285	1,351	837	22	2,495
Depreciation & Impairment					
Balance at 1 July 2017	285	919	738	0	1,942
Depreciation Charge for Year	0	75	60	0	135
Disposals/Transfers	0	(16)	(165)	0	(181)
Depreciation Balance June 2018	285	978	633	0	1,896
Carrying Amount 30 June 2018	0	373	204	22	599

11 Intangible Assets

	2019 \$'000	2018 \$'000
Software Cost		
Opening Balance	123	107
Additions	29	16
Disposals/ Transfers	0	0
Closing Balance	152	123
Amortisation		
Opening balance	104	(73)
Amortisation charge for the year	23	(31)
Disposal /Transfers	0	0
Closing Balance	127	(104)
Carrying amounts	25	19

12 Refurbishment Provision

	2019 \$'000	2018 \$'000
Opening Balance	256	222
Additional provision made during the year	121	112
Amount of provision used during the year	(132)	(78)
Closing balance	245	256

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

	2019 \$'000	2018 \$'000
Reported Net (Deficit)/Surplus	128	117
Add back non-cash items:		
Depreciation and amortisation	189	166
Loss of sale of assets	(1)	2
Capital WIP Opening Balance write-offs		0
	316	286
Movements in working capital:		
(Increase)/Decrease in receivables and prepayments	(137)	(170)
(Increase)/Decrease in Capital WIP Balance	-	(9)
(Increase)/Decrease in payables and accruals	129	80
(Increase)/Decrease in Revenue in advance	(74)	(43)
(Increase)/Decrease in staff entitlements	243	385
(Increase)/Decrease in provisions	(11)	32
Net cash (outflow)/inflow from operating activities	466	561

14 Residents' Trust Account

Residents' Trust Account comprises bank balances totalling \$796,404 as at 30 June 2019 (30 June 2018, \$634,976). The Canterbury DHB holds these funds on behalf of the residents to provide security and professional management. These funds are not included in the statement of financial position and are held in a separate bank account administered by the Canterbury DHB and not combined with Brackenridge funds.

15 Commitments

	2019 \$'000	2018 \$'000
Operating lease commitments	998	1,633
Total commitments	998	1,633
Term classification of commitments		
Less than one year	474	802
One to two years	156	535
Two to five years	331	176
Over five years	37	120
Total Commitments	998	1,633

16 Contingencies

Contingent assets

There are no contingent assets.

Contingent liabilities

There are no contingent liabilities.

17 Transactions with Related Parties

During the financial year the company had the following transactions with related parties:

	2019 \$'000	2018 \$'000
Internal Audit, Insurance and other Corporate Services paid	60	60
Canterbury DHB Hospital Support Staff	10	24

There have been no outstanding related party amounts written off for the 2019 financial Year (2018: 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 is 100% owned by Canterbury DHB.

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.

18 Key Management Personnel Compensation

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

	2019 \$'000	2018 \$'000
Salaries and other short term benefits	621	598
Termination payments	0	0
Total key management personnel compensation	621	598

19 Subsequent Events

There were no events after 30 June 2019 which could have a material impact on the information in Brackenridge's financial statements.

20 Financial Instruments

Categories of financial assets and liabilities.

	2019 \$'000	2018 \$'000
Financial Assets		
Loans and receivables		
Cash and cash equivalents	1,224	1,135
Trade and other receivables	1,299	1,164
Investments	750	750
Total due less than one year	3,273	3,007
Total loans and receivables	3,273	3,007
Financial Liabilities		
Creditors and payables at amortised cost		
Trade and other payables	504	405
Total due less than one year	504	405
Total financial liabilities at amortised cost	504	405

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.

Statement of Responsibility

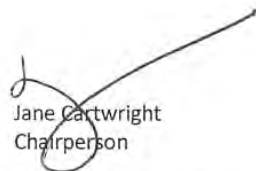
For the year ended 30 June 2019

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 2019 fairly reflect the financial position and operations of Brackenridge Services Limited.

For and on behalf of the Board.



Jane Cartwright
Chairperson

22 November 2019



Steve Wakefield
Board member

22 November 2019

Independent Auditor's Report

For the year ended 30 June 2019

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of
Brackenridge Services Limited's financial statements
for the year ended 30 June 2019

The Auditor-General is the auditor of Brackenridge Services Limited (the company). The Auditor-General has appointed me, Julian Tan, 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 14 to 22, that comprise the statement of financial position as at 30 June 2019, 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:

- o present fairly, in all material respects:
 - its financial position as at 30 June 2019; and
 - its financial performance and cash flows for the year then ended; and
- o 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 November 2019. 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 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 of Directors for the financial statements

The Board of Directors is responsible on behalf of the company for preparing the financial statements that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board of Directors is responsible for such internal control as they determine is necessary to enable them to prepare the 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 a 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, 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 1 to 13 and pages 25 to 27, 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 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Statutory Disclosures

As at 30 June 2019

Other than the audit, we have no relationship with, or interests in, the company



Julian Tan
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand

1 Directors' Interest

The Directors have declared the following interest:

Jane Cartwright

- Nurse Maude Association – Deputy Chair
- Ara Institute (formerly Christchurch Polytechnic Institute of Technology) - Council Member
- Ara Foundation - Trustee
- NZ Health Practitioners Disciplinary Tribunal – Member

Kath Fox

- Canterbury Medical Research Foundation - Member
- Mercy Hospital Dunedin Ltd - Director
- Medical Council of New Zealand – Member
- Medical Council of New Zealand Health Committee - Member

Paula Rose

- Broadcasting Standards Authority - Member
- New Zealand Parole Board - Member
- St John South Island Regional Trust Board - Board Member
- WorkSafe New Zealand - Board member
- Social Workers Registration Board – Member
- Transport Accident Investigation Commission as of May 2017 – Commissioner

Steve Wakefield

- Canterbury Angel Investors Association – Founding Member and 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
- CropLogic Limited – Director, Shareholder
- Deloitte Limited – Former Partner
- East Lake Trust – Trustee
- EVNEX Limited – Director, Shareholder
- Foodstuffs South Island Cooperative Limited – Independent Director
- Foodstuffs S.I Properties Ltd – Director
- Greater Christchurch Schools Network Trust – Chairman of Trustees
- Innovative Software Limited - Director, Shareholder
- INOV8 Limited – Director
- Menumaster Limited – Director, Shareholder
- MetLifeCare Limited, Syft Limited, MastaPlex Limited – Shareholder
- Murdoch Manufacturing Ltd – Director
- Nutrient Rescue Limited – Director, Shareholder
- NZ Association of Credit Unions (T/A Co-op Money) - Director
- NZ Credit Union Baywide – Board Member
- NZ Health Innovation Hub Limited – Director
- Pegasus Health – Independent Chair, Health One Programme - Steering Committee
- 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 Taurus Trust – Trustee
- The Court Theatre Trust – Citizens’ Trustee
- Townsend Fields Limited – Director
- University of Canterbury – Council Member
- Wakefield Holdings Limited – Director

Kate Lopez

- Canterbury Clinical Network (CCN) Alliance Leadership Team - Member
- CCN Community Services Service Level Alliance - Chair
- Lopez Consulting Limited - Director
- Ministry of Health Palliative Care Advisory Panel - Chair
- South Island Nurse Executives of New Zealand - Associate member
- The Health Roundtable - Relationships Manager (New Zealand)

Erin Black

- Beca Ltd, Manager
- Canterbury Employers Chamber of Commerce, Director

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	\$21,866
Kath Fox	\$10,933
Paula Rose	\$10,933
Steve Wakefield	\$10,933
Kate Lopez	n/a
Erin Black (from 1 November 2018)	\$7,289

5 Employee Remuneration

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

	2019	2018
\$120,000 to \$140,000	1	2
\$140,000 to \$150,000	1	0
\$170,000 to \$190,000	0	1
\$190,000 to \$200,000	1	0

6 Payments in Respect of Termination of Employment

During the year, the company made payments of \$13,820 to two former employees in respect of termination of employment with Brackenridge (2018: \$6,000).

During the year a provision of \$15,000 was made in respect of termination of employment with Brackenridge (2018: \$5,000).

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 \$690 (2018: \$1,200).

9 Disclosures and Statements

Board Members

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

Chief Executive

Pip Stewart

10 Registered Office

32 Oxford Terrace, Christchurch 8011, New Zealand.

11 Address for Service

128 Wrights Road, Middleton, Christchurch 8024.



Help Us Help Others

With the support from our local communities donations/grants, we can better connect and assist people and their families to achieve great lives.

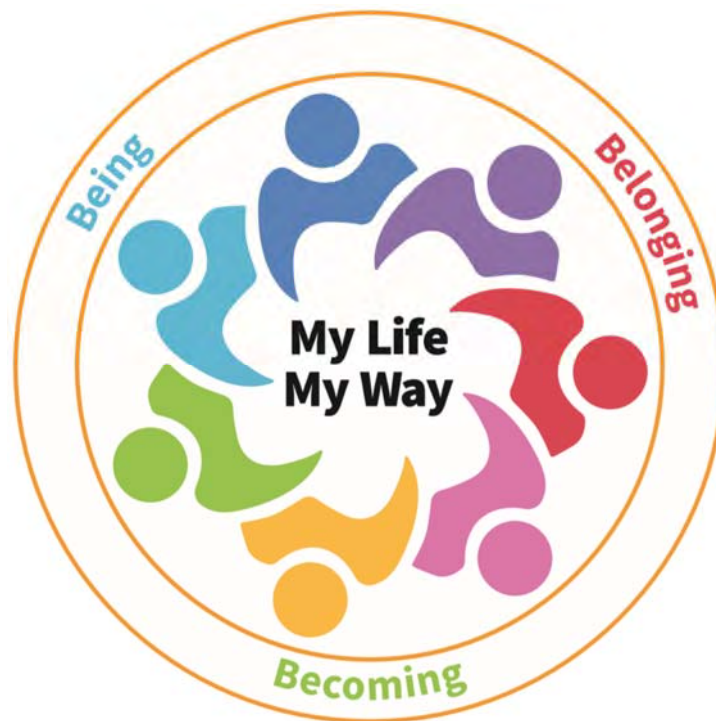
We can make a stronger impact together.

It takes a whole community to make a lasting difference and we feel privileged to be a part of the journey towards a more inclusive Canterbury. Donations and sponsorships make a huge difference to the impact we can make. Thank you to the below partners for your support over the last year and for the opportunity to strengthen our service to people and their families.

Ara Institute of Canterbury—NZ Broadcasting School
 Addington Raceway Event Centre
 Canterbury Jetboating Association
 Canterbury Mustang Owners Club
 Careerforce
 Cashmere Club
 Christchurch Girls High School

David Ellison Charitable Trust
 Freemasons NZ
 Inclusive NZ
 Rātā Foundation
 Resene Paints
 Te Pou o te Whakaaro Nui—Disability Workforce Training
 The Lion Foundation





People **being** equal citizens,
belonging to their communities, and **becoming**
more able to live the life they choose.

www.brackenridge.org.nz

Private Bag 4738
128 Wrights Road, Middleton
Christchurch 8024, NZ

brackenridge@brackenridge.org.nz