



**THE INTERCHURCH COUNCIL
FOR HOSPITAL CHAPLAINCY
AOTEAROA NEW ZEALAND
CHARITABLE TRUST**

*Te Kaunihera Whakawhanaunga
o nga Minita Hohipera, Hauora*



**Annual Report
July 2009 - June 2010**

PARTNER CHURCHES
Anglican • ACTS Churches NZ •
Baptist • Catholic • Christian Churches
NZ • Congregational • Methodist •
Presbyterian • Salvation Army

**THE INTERCHURCH COUNCIL FOR HOSPITAL CHAPLAINCY
AOTEAROA NEW ZEALAND CHARITABLE TRUST INC**
Te Kaunihera Whakawhanaunga o nga Minita Hohipera, Hauora

Chairperson

Dr Bryan Bang MA, LLB (Hons), Ph.D.

National Executive Officer

Mr Ron Malpass JP

Office:

Fourth Floor, Southmark House

203-209 Willis Street

P O Box 6427

Wellington 6141

Ph: 04 801 8008

Fax: 04 381 4842

Email: admin@ichc.org.nz

www.ichc.org.nz

Registered Charity CC21346

Cover Photo: In a sudden crisis

ICHC

CHAIRPERSON'S REPORT to 30 June 2010



This is my second Annual Report as chair of the Trust and the Executive. This has been another productive year and we have made some significant advances.

The Trust Board met as is its custom, as a full Board only once during the year on 8 October 2009 this being the Annual meeting. At the time of the meeting the Trustees were: -

Church Appointed Trustees

The Reverend Ian Brown,	Baptist
The Reverend Alex Czerwonka,	Anglican
The Reverend Tale Hakeagaiki	Congregational
The Reverend Nigel Hanscamp	Methodist
The Most Reverend Barry Jones	Catholic
Mr Peter Montague	Catholic
The Reverend Anne Moody	Anglican
The Reverend Chris Nichol	Presbyterian
The Reverend Max Reid	Presbyterian
Major Gay Roberts	Salvation Army

Additional Trustees appointed by the Trust Board

Dr Bryan Bang
The Rt Reverend John Gray
Miss Prue Neild

The Executive Committee elected at that meeting was-

Dr Bryan Bang (Chair)
The Reverend Alex Czerwonka
The Reverend Nigel Hanscamp
Mr Peter Montague
Miss Prue Neild
The Reverend Max Reid
Major Gay Roberts

Sr Bernadette Cheyne is the NZHCA representative on the Executive.

At the June 2010 meeting of the Executive Committee we were informed of the resignation of the Rev Max Reid from one of the Presbyterian Trustee positions on the Board and from the Executive Committee, due to heavy commitments in other areas of his work. Max's role and his work on the annual appeal has been instrumental in its continuing and growing success. We thank Max for his outstanding contribution over the years. The Presbyterian Church's nomination of Mr Andrew Johnston to replace Max as the Presbyterian Trustee was accepted. Max was also appointed as an Additional Trustee and will remain in an advisory role.

The Executive has been greatly assisted by Mr Ron Malpass, the Executive Officer, Mrs Margaret Poynton, Mr Hugh Lopdell (Treasurer) and the office staff. They continue to do a splendid job in maintaining and advancing the cause of Hospital Chaplaincy in New Zealand. But apart from the staff, I want to record my thanks and that of the Trust and the Executive to the Chaplains and Chaplaincy Assistants who carry the burden and heat of the day in their day-to-day work.

The Executive has continued to meet regularly over the past year and has enjoyed another period of fruitful and fulfilling work. We strive at all times to improve the lot of the Chaplains and Chaplaincy Assistants and believe that we have achieved significant advances.

Funding and Finance

In these days of recession, it is fortunate that we have an extended contract with the Ministry of Health. This has meant that we have been able to plan for advancing the work in a much more structured and even way. We continue to be grateful to the Ministry for the insights that have allowed us both to reach this satisfactory position.

Again the annual appeal was successful and there was an increase in giving over the earlier efforts. This is a pleasing result and again, assists with the running of a comprehensive and worthwhile service.

A benefit that cannot be measured in terms of dollars and cents is the level of awareness that a national appeal brings. We are reaping benefits from this publicity and there would appear to be a growing level of awareness about chaplaincy in the public generally. This is also helped by the annual service that launches appeal week. I attended the opening service, hosted by Christchurch Cathedral and began the 2009 appeal.

Improvements in Service – Refreshment Leave

Refreshment leave was instituted during the previous year and this year it can be reported that there is interest by chaplains who qualify for taking advantage of the opportunity that is being offered.

The Common Stipend Review

This review group has again addressed the issues involved in this area and seeks to maintain and improve stipends and conditions for chaplains.

Induction of new Chaplains.

I was pleased to attend the induction service for two new chaplains for the Waikato Hospital. It was a happy occasion and the chaplains involved have been able to begin their service after induction in the knowledge that the Trust and the Executive are actively in support of them.

Strategy and Tactics

The Executive has continued to work towards the satisfaction of its strategic goals. From time to time those goals will be reviewed and although it would be wrong to replace them it is necessary to review them from time to time, to ensure that we are working towards goals that are relevant in a changing world. A review is suggested arising from government legislation and in the coming term we will need to consider what impact, if any, changes in GST will make. If adjustments are necessary we will need to address them in the interests of the organisation and its work.


Thanks

Finally I would like to acknowledge the great work that is carried out by so many in the task that is set before us and to extend my sincere thanks to all who have laboured to achieve the successes that we have enjoyed over the past year.

In doing so I have to acknowledge and thank all the many people who have well and happily supported us. Personally I need to say a huge thank you to the keen and helpful Board whose work is, as always, very much valued. I should also like to mention again the staff who seem to go the proverbial extra mile at the drop of a hat. They work so willingly and tirelessly for the good of the organisation.

To the Chaplains and Chaplaincy Assistants in the hospitals of our country, I would like to extend my thanks and that of the Trustees generally. They toil on in a ministry that is taxing and stressful. They need to know that they are valued by the Trustees and their work is exemplary for those who are ill, for those in distress, and those who are dying. You have wrought a good work.

And to those whom I ought to have thanked but have failed to do so, my apologies. You too, are among the saints who toil for the advancement of the kingdom running with perseverance (and with us) that race that is set before us.

A handwritten signature in black ink, appearing to read 'B Bang', with a stylized flourish extending to the right.

B Bang

Chair

National Executive Officer's Report

I am pleased to be able to provide my 10th report on the work of the national Hospital Chaplaincy Service without having to start with details of negotiations with the Ministry of Health over funding.



The Chaplain's Role

This year we have been able to spend more time on issues relating to our chaplaincy staff and their conditions. Hospital chaplains employed by the Interchurch Council for Hospital Chaplaincy Trust Board (IHC) on behalf of the nine partner churches, work in the public hospitals, they are contracted to address the spiritual, emotional and pastoral needs of patients, particularly where their illness has presented a threat or trauma (spiritually and emotionally), which may render patients and/or their whanau/family, vulnerable. While hospital chaplaincy is motivated from, and underpinned by, a Christian theology, it is nonetheless, provided in the most appropriate way for patients regardless of denomination, faith, belief or ethnicity. Patients and their whanau/families are at liberty to access the spiritual care of their choice and the chaplain may act as the coordinator of that process. The chaplain's first role is to get alongside those in need.

Being a channel of God's grace is the second role. The main themes of chaplaincy as outlined in the contract include supporting the resolution of helplessness, despair and loss; assisting spiritual transitions; waiting alongside people in crisis; helping patients resolve anger, guilt, fear and anxiety; promoting reconciliation in personal relationships and between belief and recommended treatment; offering corporate worship and bringing hope and celebration. Providing specialized pastoral interventions such as prayer for healing, anointing, providing sacramental ministry to those who want it, offering the rites of the church; pastoral counseling, spiritual direction, blessings of work areas and locating a persons own spiritual advisor or support community. *(This forms part of our Ministry of Health funding and service contract and is provided in accordance with the Ministry Service provision definition in Appendix 3 of the Strategic Plan.)*

Performance and Development Appraisals

Over half of our chaplains have had a hospital based Performance and Development Appraisal during the past two years. These are required to be carried out at least every 3 years. Our thanks to the chaplains, the LSP chairpersons and all the hospital staff members who have taken part in providing feedback, to enable this process of accountability and the meeting of acceptable national standards, to be carried out. *(This is required under the Code of Practice which forms part of our Ministry of Health funding and service contract).*

We are very fortunate in the quality of the chaplains we have offering this ministry. The issues we sometimes have with chaplains include ensuring that they don't spend too much of their life at the hospital. Among the tasks of the national office staff, along with the local chaplaincy committee chairpersons and committee members is making sure chaplains take adequate rest, and take their annual leave when it is due. *(This is carried out in accordance with Specific Strategic Goal #2 and the requirement to regularly monitor the effectiveness of the service.)*

Six new Ecumenical chaplains and four Catholic chaplains were appointed to vacancies that occurred during the year to 30 June 2010. This is the lowest number for some years and is I believe a good sign that we are retaining more of our valuable people. *(This supports Specific Strategic Goal #2.)*

Stipend Review

The Stipend for Ecumenical Hospital Chaplains increased on 1 July 2009, to \$43,506.00 p.a. An accreditation allowance, plus housing and ministry enhancement allowances brought the package for full-time chaplains to around \$60,000 p.a. Part-time staff receive pro rata the stipend and entitlements. The ICHC Trust Board has approved a further increase in the stipend to \$44,368.57 to apply from 1 July 2010. I wish to thank the Stipend Review Group chaired by Rev Alex Czerwonka (ICHC), with Dr Bryan Bang (ICHC), Rev David Bush (Methodist), Mr Tony Deavoll (Anglican) and Mr Neil Sinclair (Presbyterian) for the work they do each year on our behalf. *(This is undertaken in accordance with Specific Strategic Goal #2 supporting the well being of chaplains through good employment practice, and seeking to improve the conditions of employment.)*

Refreshment Leave

The long awaited Refreshment Leave provision was introduced from 1 January 2010. In the first 6 months only one chaplain took this extra 4 weeks paid leave, which is available after each 5 years of service, subject to the chaplain meeting certain criteria. Four chaplains applied during this period and have been approved to take Refreshment Leave after 1 July 2010. The criteria include having taken all their annual leave as it becomes available. Refreshment Leave is able to be used for study, retreat, holiday or travel and applies to both Ecumenical and Catholic. *(This fulfils part of Specific Strategic Goal #2 and the aim to seek to improve the conditions of employment.)*

Hospital Chaplaincy Week Appeal

The fourth annual Hospital Chaplaincy Appeal which was launched in September 2009, had raised \$148,679.33 by 30 June with more donations being received each week. The appeal will continue to be reviewed by the Trust Board Executive committee over the coming year. This is to assess how well it is achieving its original objectives of raising the profile of Hospital Chaplains, being an extra source of funding for the chaplaincy service and in the process, being a way of establishing a data base of a significant number of people who are willing to make regular donations toward the on-going ministry of the hospital chaplains. *(This is undertaken in accordance with Specific Strategic Goal #1.)*

The Government expectation is that the ICHC partner Churches will continue to provide their share of funding for the hospital chaplaincy positions. This requires continuing efforts by ICHC on behalf of the partner Churches and the local chaplaincy support committees to obtain funding from congregations and communities to maintain the existing Hospital Chaplaincy positions, which are currently set at 1 full-time chaplain for each 200 beds in a hospital. The Rev Max Reid who carried the burden of organizing the Appeal posters and envelopes, on behalf of the Trust Board with Luxon Advertising of Christchurch in recent years, resigned from this role in June 2010. I wish to thank Max, who took over this role when Fr Kevin O'Grady died in September 2006, for his work over the 4 years the Appeal has been held. *(This supports part of Specific Strategic Goal #1)*

Local Support Provider Committees

The important role of the Local Chaplaincy Support Committees whether a Trust, Incorporated Society, Unincorporated Society, a Diocese, Hui Amorangi or a hospital manager, can not be overstated. It is the calibre of the Christian women and men who so readily give of their time and experience to serve in these roles that enables the chaplaincy services across the country to be well administered and funded by the local churches and communities. My thanks goes to all those who so willingly carry out this task for us.

At 30 June 2010 the ICHC was providing indemnity insurance cover for 636 people involved in the provision of the Hospital Chaplaincy service nationally. *(This is undertaken in accordance with the strategy in the Strategic Plan that ICHC will “ support the activities of Local Support Provider Committees in administering, encouraging and supporting chaplains and chaplaincy assistants in local areas).*

Reporting to Ministry of Health and DHB's

The 6 monthly statistical reports to the Ministry of Health and the DHB's are now becoming a valuable tool in raising the profile of the work the chaplains and chaplaincy assistants do in each hospital. DHB management have made very positive comments about the information supplied, especially where a short narrative report is also provided. There have been some questioning of statistics, but we can only supply the figures that the chaplains and assistants send in to us on their monthly reports. *(This accountability is required under the Code of Practice which forms part of our Ministry of Health funding and service contract).*

Chaplaincy Statistics

In 30 June 2010 we had 91 chaplains (including locums) working in 57.5 FTE positions with 308 chaplaincy assistants. Tables that show the location of all ICHC chaplains and the volumes of work carried out over the past year under the categories in which we are required to report to the DHB's and the Ministry of Health, are on the following pages. *(This accountability is required under the Code of Practice which forms part of our Ministry of Health funding and service contract).*

Strategic Plan

The Trust Board at its AGM in October 2009 approved its strategic plan for 2009 -15. The national administrator / trainer has assisted a number of Local Support Provider committees as they have worked through the process of developing their own strategic plans. This task is on-going. The Trust Board Executive Committee on 30 November 2009 decided that in the future, reporting should identify where decisions or matters have been carried out in pursuit of items in the Strategic Plan. *(ICHC Executive Committee Minutes 30/11/2009 section 6.3).*

ICHC Office staff

We have 4 full-time equivalent national staff. The two office administrative staff employed in July 2009, Susan Davey (2 days per week), and Stuart Mountjoy (full-time), have developed over the year into very useful members of the team. Susan job shares with Doreen Hakegaiki, (3 days a week). With Margaret Poynton the Administrator / Training facilitator, and myself travelling around the chaplaincies and hospitals so much, we are fortunate to be able to rely on our office staff to manage in our absence. I thank all the staff for their Christian service and their commitment to administratively support the national hospital chaplaincy ministry.

The Future

The opportunity to provide part-time paid Chaplaincy Co-ordinating positions in the Wairarapa and West Coast DHB's mentioned in last year's report, did not progress in the year to 30 June 2010. Arrangements are in hand to make progress in the Wairarapa in the coming year. *(This is being pursued in accordance with Specific Strategic Goal # 5).*

The Trust Board Executive Committee has commissioned a report on training options for chaplains that could provide an alternate pathway to accreditation. This is timely in the light of the difficulties some chaplains have had accessing two Clinical Pastoral Education (CPE)

courses as part of the accreditation process. The report by Dr Rod Edwards on a range of options is available for consideration by chaplains and the NZHCA. *(This was undertaken in accordance with ICHC's Specific Strategy to "Work with the NZHCA and other appropriate bodies towards excellence and continuing improvement in Chaplaincy Services through training, assessment and obtaining accreditation")*.

Work is continuing in the South Island on the development of a pastoral care (awhinatanga) training course for our chaplains who are Maori, as part of an alternative path to accreditation as Healthcare chaplains. *(ICHC's interest is in accordance with the Specific Strategy to "support where invited the development of Maori Healthcare Chaplaincy")*.

Thanks

I wish to thank the members of the partner churches who serve as Chaplains, Chaplaincy Assistants, locums, on Chaplaincy Committees and on the ICHC Board. It is my hope that it will be possible for the partner churches to continue to provide people and encouragement as we work together to maintain this front line Christian service, which in the words of the Ministry of Health contract...

“...contributes to the improvement of the overall health status of patients in hospitals particularly where illness has presented a threat or trauma, or where people are disabled -

- Meeting the spiritual, emotional and pastoral needs of patients
- Giving patients a sense of control over relevant life circumstances
- Bringing comfort and hope
- Reducing the impact of stress and trauma.”



Ron Malpass

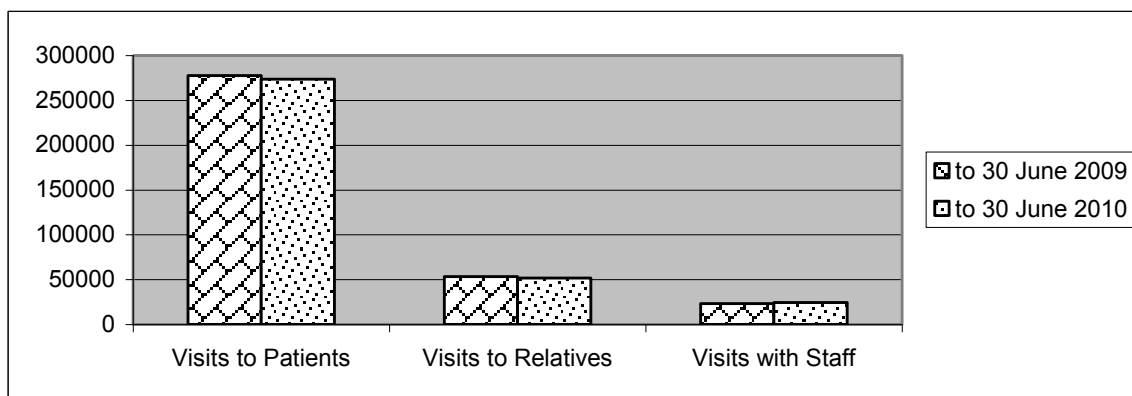
National Executive Officer

Location of Chaplains at Year end

	June 2009	June 2010
Auckland	6.7	6.7
Bay of Plenty	3	3
Canterbury	8.6	8.6
Capital & Coast	5.1	5.1
Counties Manukau	3.85	4.2
Hawkes Bay	2.2	2.1
Hutt	1.6	1.8
Lakeland	1.4	1.4
Mid Central	2.3	2.3
Nelson Marlborough	1.5	1.7
Northland	1.7	1.7
South Canterbury	0.5	0.5
Southern	4.6	4.6
Tairāwhiti	1	1
Taranaki	1.3	1.3
Waikato	5.2	5.2
Waitemata	5.1	5.1
Whanganui	1.5	1.5
Private Hospitals	0.2	0.2
Grand Total FTE	57.35	57.5

Statistical Overview

Service Delivery Visits	to 30 June 2009	to 30 June 2010
Visits to Patients	277378	273454
Visits to Relatives	53252	51774
Visits with Staff	23260	24459
Total Visits	353890	349687



General Ministry Provided

Individual Acts of Worship	78,339	78,960
Regular Corporate Worship Services	3,148	2,920
Other Corporate Worship Services	974	797
Calls to Serious Conditions	5,057	4,418
Deaths Attended	2,031	1,653
Room Blessings	4,712	4,962
Funerals Taken	451	389
Meetings patient related	6,910	7,368
Meetings Other	4,897	5,736
Referrals	4,450	4,286
Group education sessions provided	2,103	1,858
Group education sessions attended	2,826	2,572

Access and Equity

Pakeha	230,697	227,108
Māori	54,276	51,670
Pacific Island	22,492	22,850
Asian	8,152	9,365
Other	7,775	8,242
	323,392	319,235

Pakeha	71.34%	70.23%
Māori	16.78%	15.98%
Pacific Island	6.96%	7.07%
Asian	2.52%	2.90%
Other	2.40%	2.55%

The HOSPITAL CHAPLAINCY FOUNDATION



Establishment and Membership:

The Hospital Chaplaincy Foundation Fund was established at the ICHC AGM held in Wellington on 6th October 2005. The present members of the ICHC Executive make up all the Foundation members. The Foundation members have power to appoint additional members who are ICHC Trustees but have chosen not to act on this provision as the Foundation is not yet at the stage where wider expertise is required.

Meetings: At meetings of the Executive when time is required to be given to Foundation matters the Executive constitutes itself as the Foundation Board in order to deal with Foundation matters and minutes are kept separately.

Summary of Financial Movements in the Fund

The fund net balance at the end of the financial year 30 June 2009 was \$155,584. This figure is exclusive of the \$50,000 no interest loan which was donated to the Foundation in 2007 to be held until such time as the donor may or may not choose to call it in. It continues to be held with the Foundation and is recorded as a liability since the possibility of it being called in remains. In the mean time the interest accrues to the Foundation.

The current balance as at year end 30 June 2010 is made up of:

On call at bank \$66,321.66

Term Deposit 1) All Churches Insurance Group (NZ) donation plus retained interest of \$55,332.15 @ 5.1%

Term Deposit 2) General Funds of \$103,638.83 @ 5.1%

Income was received from donations mainly through the Annual ICHC Hospital Chaplaincy Appeal of \$12,919.64 and from interest of \$8,571.09.

The closing balance for the total funds held by the Foundation as at 30 June 2010 was \$225,292.64. [PLEASE NOTE: These figures are provisional at time of writing.]

All funds have been invested by Oak Park Accountants and are held at the National Bank on behalf of the Foundation.

Future plans: The ultimate goal of the Foundation is to hold a sizeable fund to enable it to assist the work of the ICHC and of Chaplains especially in the areas of training, welfare, research and administrative support.

Currently the ICHC has a five year contract with the Ministry of Health until 30 June 2013. The contract provides for an annual cost of living adjustment and also ensures adequate funding for the national office administration. This contract has enabled the ICHC to have greater certainty in its administration and lessened the likelihood that the Foundation will be called upon to assist with the costs of administration.

The Foundation brochure was revised and updated for another distribution carried out by the Head Office staff during the year. Many thanks for your assistance with this.

The Foundation is now registered with the Guardian Trust Centre for Philanthropy Knowledge Base.

Rev. Alex Czerwonka
Foundation Chairman

Financial Statement

The Audited Financial Report of the Interchurch
Council for Hospital Chaplaincy Aotearoa,
Charitable Trust Incorporated, for year ended
30 June 2009:

Interchurch Council for Hospital Chaplaincy
in Aotearoa New Zealand Charitable Trust

**Financial Statements
For the Year Ended 30 June 2010**

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AUDIT REPORT

To the Readers of the Financial Statements of Interchurch Council for Hospital Chaplaincy in Aotearoa New Zealand Charitable Trust

We have audited the financial statements on pages 2 to 9. The financial statements provide information about the past financial performance of the trust and financial position as at 30 June 2010. This information is stated in accordance with the accounting policies on pages 5 and 6.

Board of Trustees Responsibilities

The Board of Trustees are responsible for the preparation of financial statements which fairly reflect the financial position of the trust as at 30 June 2010 and of the results of operations for the year ended 30 June 2010.

Auditors' Responsibilities

It is our responsibility to express an independent opinion on the financial statements presented by the Board of Trustees and report our opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- the significant estimates and judgements made by the Board of Trustees in the preparation of the financial statements, and
- whether the accounting policies are appropriate to the trusts circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Other than in our capacity as auditor we have no relationship with or interests in the trust.

Unqualified Opinion

We have obtained all the information and explanations we have required.

In our opinion the financial statements on pages 2 to 9 fairly reflect the financial position of the trust as at 30 June 2010 and the results of its operations for the year ended on that date.

Our audit was completed on 15 September 2010 and our unqualified opinion is expressed as at that date.

Markhams Miller Dean Audit

.....
MARKHAMS MILLER DEAN AUDIT
WELLINGTON

Interchurch Council for Hospital Chaplaincy
in Aotearoa New Zealand Charitable Trust

Statement of Financial Performance
for the Year Ended 30th June 2010

<u>2009</u>		<u>2010</u>
\$		\$
	INCOME	
2,817,844	Funding Income (MOH, DHBs, and Other)	2,947,289
(1,949,334)	less LSP Subsidies and Paymaster Payments	(2,242,941)
<u>868,510</u>		<u>704,348</u>
	<u>plus Other Income</u>	
50	Donations	-
-	Donation - St Johns/PSC Discretionary Fund Wellington	5,000
9,614	Foundation - Interest	8,571
15,425	Foundation - Donations	12,920
30,990	Interest	34,026
6,294	LSP Contribution - Paymaster costs	6,250
121,046	National Chaplaincy Appeal Receipts	151,945
13,940	Rent Income	13,940
<u>197,359</u>		<u>232,652</u>
<u>1,065,869</u>		<u>937,000</u>
	less EXPENSES	
921	ACC	1,417
73,997	Accounting Fees	79,341
8,000	Audit Fees	9,400
1,203	Bank Fees/Interest etc	1,647
5,323	Computer Maintenance	7,232
47,537	Council, Executive & Committee Meetings	36,654
7,306	C.P.E. Courses & Fees	25,019
-	Foundation Expenses	1,619
10,195	Insurance Professional Indemnity	10,927
130	Legal/Litigation Fees	622
98,499	National Chaplaincy Appeal Expenses	53,086
89,945	National Chaplaincy Appeal Distribution	121,748
1,738	Postages & Couriers	5,684
2,382	Power	2,698
15,010	Printing & Stationery	21,494
60,000	Refreshment Leave Allowance	29,727
32,541	Rent	32,541
489	Repairs Furn/Fittings	218
4,192	Sundry Expenses	4,385
222,206	Salaries & Expenses - Administration	266,994
7,882	Telephones, Tolls & Faxes	7,689
-	Training / Course Subsidies NZ	391
3,325	Depreciation	2,209
<u>692,821</u>	Total Expenses	<u>722,742</u>
<u>\$373,048</u>	NET SURPLUS/(DEFICIT) for YEAR	<u>\$214,258</u>



Interchurch Council for Hospital Chaplaincy
in Aotearoa New Zealand Charitable Trust

Statement of Movements in Equity
for the Year Ended 30th June 2010

2009		2010
\$		\$
290,637	Opening Balance of Accumulated Funds	663,685
<u>290,637</u>		<u>663,685</u>
373,048	Net Surplus/(Deficit) for Year	214,258
<u><u>\$663,685</u></u>	Closing Balance of Accumulated Funds	<u><u>\$877,942</u></u>

Comprised of the following two Funds:

General Fund

160,092	Opening Balance of General Fund	508,101
<u>(25,039)</u>	Transfer to Foundation Fund	<u>(19,708)</u>
135,053		488,393
<u>373,048</u>	Net Surplus/(Deficit) for Year	<u>214,258</u>
<u><u>\$508,101</u></u>	Closing Balance of General Fund	<u><u>\$702,651</u></u>

Foundation Fund

130,545	Opening Balance of Foundation Fund	155,584
<u>25,039</u>	Transfer from General Fund	<u>19,708</u>
<u><u>\$155,584</u></u>	Closing Balance of Foundation Fund	<u><u>\$175,292</u></u>

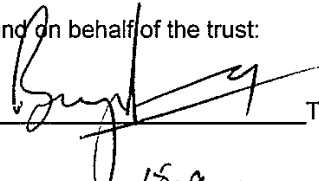



Interchurch Council for Hospital Chaplaincy
in Aotearoa New Zealand Charitable Trust

Statement of Financial Position
As at 30th June 2010

2009		2010	
\$		\$	
	<u>Current Assets</u>		
187,146	National Bank - Current Account	254,623	
9,847	National Bank - Savings 25 Account	1,939	
21,682	National Bank - 01 Maori Contract	52,773	
150,354	National Bank - Foundation 18 Account	66,322	
121,926	National Bank - Paymaster 16 Account	100,292	
15,693	National Bank - Donations 21 Account	22,039	
55,231	Term Deposit - Foundation re UK	55,332	
102,493	Term Deposit - Refreshment Leave Trust Fund	183,019	
-	Term Deposit - 1022 Foundation	103,639	
122,176	Term Deposit - 1010	-	
133,797	Term Deposit - 1015	429,393	
920,345	Total Bank Balances	1,269,371	
150	Petty Cash	150	
14,036	GST Refund Due	21,244	
45,093	Debtors & Prepayments - Note 2(b)	37,395	
979,624	Total Current Assets		1,328,160
	<u>less Current Liabilities</u>		
204,222	Creditors - Note 2(c)	288,707	
50,000	Foundation - Interest Free Loan	50,000	
65,938	LSP & Chaplaincy Committee Credit Balances-Note 7(a)(b)	113,523	
320,160	Total Current Liabilities	452,230	
659,464	NET CURRENT ASSETS		875,930
4,221	FIXED ASSETS as per - Note 9		2,012
\$663,685	NET ASSETS	\$877,942	
663,685	ACCUMULATED FUNDS	877,942	
\$663,685	ACCUMULATED FUNDS	\$877,942	

For and on behalf of the trust:


 _____ Trustee Chair
 15.9.10 Date


 _____ Treasurer
 15/9/10. Date



Interchurch Council for Hospital Chaplaincy
in Aotearoa New Zealand Charitable Trust
Notes to the Financial Statements
for the Year Ended 30th June 2010

1. **STATEMENT OF ACCOUNTING POLICIES**

Reporting Entity

The Interchurch Council for Hospital Chaplaincy ("IHC") was incorporated as a Charity under the Charities Trust Act 1957 on 1st September 1997 and registered with the Charities Commission with effect from 25 February 2008 and accordingly its transactions for charitable purposes are exempt from income tax. It distributes funds to support the provision of an ecumenical hospital chaplaincy service in public sector and other hospitals within Aotearoa New Zealand, with the support of the Ministry of Health and the Anglican Church of Aotearoa New Zealand and Polynesia; Apostolic Church Trust Board; Associated Churches of Christ in New Zealand; Baptist Churches of New Zealand Ko Nga Hahi Iriri o Aotearoa; Methodist Church of New Zealand Te Hahi Weteriana o Aotearoa; Presbyterian Church of Aotearoa New Zealand; Roman Catholic Church of New Zealand; and The Salvation Army & Congregational Union of New Zealand.

General Accounting Policies

These financial statements constitute general purpose financial reports as defined in the New Zealand Institute of Chartered Accountants Statement of Concepts and have been prepared in accordance with generally accepted accounting practice as defined in the Statement.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on an historical cost basis are followed by the Trust.

Reliance is placed on the fact that the Trust is a going concern.

Specific Accounting Policies

The following specific accounting policies, which materially affect the measurement and reporting of financial performance and financial position have been applied:

(a) **Differential Reporting**

The Trust qualifies for differential reporting as provided in the New Zealand Institute of Chartered Accountants Framework for Differential Reporting as it is not publicly accountable (as defined) and it is not large (as defined).

The Trust has applied all differential reporting exemptions.

(b) **Goods & Services Tax**

The financial statements have been prepared on a GST exclusive basis.



Interchurch Council for Hospital Chaplaincy
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Notes to the Financial Statements
for the Year Ended 30th June 2010

(c) **Income Tax**

The Trust has charitable status and is not liable for income tax.

(d) **Changes in Accounting Policies**

There have been no material changes in Accounting Policies. All accounting policies have been applied on a basis consistent with previous financial years.

(e) **Fixed Assets & Depreciation**

The entity has the following classes of fixed assets:

Office Equipment

All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets in accordance with rates set out in the Income Tax Act 2007.

Depreciation rates applied include:

10.5 – 48% SL

15.0 – 60% DV

2. **BALANCE DAY ADJUSTMENTS**

(a) **Holiday Pay**

The Chaplains' portion has not been accrued against each LSP prior to balance date.

The LSP statements are a reflection on the cash position of each LSP for each month. All necessary balance day adjustments for LSPs (holiday pay and creditors) are accumulated in one total (see Note 7). As amounts accrued at balance date are received or paid subsequent to 30 June they will be recorded in each LSP statement for the appropriate month. The intention is that each LSP's monthly statement reflects financial activities for the month (received and/or paid).

(b) **Prepayments and Debtors**

Prepayments and debtors are stated at the amount expected to be realised.

	2009	2010
Prepayments	9,986	209
Debtors	<u>35,107</u>	<u>37,186</u>
	45,093	37,395



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Notes to the Financial Statements
for the Year Ended 30th June 2010

(c) **Creditors**

Creditors include Holiday Pay accruals in accordance with the Holidays Act 2003.

	2009	2010
Employment Entitlements		
Chaplains Holiday Pay	66,793	41,567
Chaplains/Administration PAYE	20,495	11,293
Administration Staff Holiday pay	6,459	5,196
Administration Accrued Wages	<u>4,582</u>	<u>7,186</u>
	98,329	65,242
Refreshment Leave Allowance	60,000	87,052
Other Creditors	<u>45,893</u>	<u>136,413</u>
TOTAL CREDITORS	<u>204,222</u>	<u>288,707</u>

Provision has not been made for sick leave as provided for with the Holidays Act 2003.

3. **AUDIT**

These financial statements have been subject to audit; please refer to Auditor's Report on page 1.

4. **CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS**

At balance date there are no known contingent liabilities. (2009:\$NIL)

Capital Commitments = NIL (2009:NIL),

5. **OPERATING LEASE COMMITMENT**

	2009	2010
Operating Leases		
1 year	32,540	32,540
2 – 3 years	<u>51,521</u>	<u>18,981</u>
Total Operating Lease	<u>84,061</u>	<u>51,521</u>

The operating lease relates to the lease of part of Level 4, 203-209 Willis Street, Wellington. The lease expires on 31 January 2012.

6. **EVENTS OCCURRING AFTER BALANCE DATE**

No adjustable or non-adjustable events (as defined in the applicable reporting standard) occurred between balance date and the date of completion of the financial statements.



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Notes to the Financial Statements
for the Year Ended 30th June 2010

7. **LSP & CHAPLAINCY COMMITTEE CREDIT BALANCES**

	2009	2010
(a) Balances as reported to the LSPs		
Capital & Coast Hospital Chaplaincy Committee	18,602	25,593
Southland Interchurch Hospital Chaplaincy	22,304	23,421
Counties Manukau Healthcare Chaplaincy	37,286	54,040
Auckland Healthcare Chaplaincy Committee	24,989	38,686
Nelson LSP Committee	14,385	9,341
Marlborough Hospital Chaplaincy Society	(76)	3,055
Palmerston North Hospital Chaplaincy Committee	5,148	8,182
Hutt Valley Chaplaincy Committee	(2,891)	703
Maori Chaplain Balances Held	<u>2,026</u>	<u>(12,251)</u>
	121,773	150,770
(b) Balance day adjustments (include Holiday pay, debtors and creditors)	<u>(55,835)</u>	<u>(37,247)</u>
	<u>\$65,938</u>	<u>\$113,523</u>
(c) Not all LSPs have met the agreed commitment of having available sufficient funds to meet their three months obligations.		
(d) A grant of \$1,000 was received from the Community Organisation Grants Scheme (COGS) for assistance with funding of the Hutt Valley Chaplaincy.		
(e) ICHC have held in Trust an Operating Account for the Northland Chaplaincy Committee. In past years this has been shown in the financial accounts of the ICHC as a bank balance and a corresponding liability. This year the amounts have been removed as the funds do not belong to the ICHC.		
	2009	2010
	60,856	63,559

8. **THREE MONTH CONTINGENCY FUNDING**

ICHC aims to provide sufficient funds to be able to meet 3 months' prior notice undertaking to each chaplain if the ICHC is unable to obtain suitable contracts from the health sector to continue as a separate chaplaincy service.

9. **FIXED ASSETS**

Fixed Assets have been depreciated at rates intended to write off the assets over their useful lives and are shown at cost less accumulated depreciation, as follows:

	2009			2010		
	Cost Price	Accum. Depn	Book Value	Cost Price	Accum. Depn	Book Value
Office Equipment	40,522	36,301	4,221	40,522	38,510	2,012



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**Notes to the Financial Statements
for the Year Ended 30th June 2010**

10. **NATIONAL CHAPLAINCY APPEAL**

Last year the income and distribution of appeal funds was shown as a one line item in the Statement of Financial Performance. This year both gross appeal receipts and distribution of appeal funds are shown. Last year's comparatives have been adjusted accordingly.

