



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

*Te Kaunihera Whakawhanaunga  
o nga Minita Hohipera, Hauora*



### Comfort in crisis

In times of personal crisis, it's important for each of us to experience support. Entire communities such as Christchurch and the West Coast of the South Island have experienced great loss in recent months, and it's in times such as these that Hospital Chaplains are there for people in need.

## Annual Report July 2010 - June 2011

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

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**Registered Charity CC21346**

Cover Photo: Appeal Poster "Comfort in Crisis"

## ICHC Trustees at 30 June 2011

### Church Appointed Trustees

|                               |                          |
|-------------------------------|--------------------------|
| The Reverend Ian Brown,       | Baptist                  |
| The Reverend Alex Czerwonka,  | Anglican                 |
| The Reverend Tale Hakeagaiki  | Congregational           |
| The Reverend Nigel Hanscamp   | Methodist                |
| The Reverend Barabara Harford | Anglican                 |
| Mr Andrew Johnston            | Presbyterian             |
| The Most Reverend Barry Jones | Catholic                 |
| Mr Tony Lenton                | Catholic                 |
| Pastor Stephen Necklen        | ACTS Churches NZ         |
| The Reverend Chris Nichol     | Presbyterian             |
| Major Gay Roberts             | Salvation Army           |
| Vacancy                       | Christian Churches of NZ |

### Additional Trustees appointed by the Trust Board

Dr Bryan Bang  
The Rt Reverend John Gray  
Mr Cam Moore  
Miss Prue Neild  
The Reverend Max Reid

## Chairperson's Report



The National Executive Officer has provided a full and detailed report on the activities of the Trust and the Executive for the past year. I do not wish to repeat what he has said so eloquently. So at the outset I would want to thank him for his coverage of the activities of the past year and to thank both Ron and Margaret for their unfailing service during the past year.

I want also to thank the Board members and the Trustees for their work over the year past. It has been an excellent year and we have managed to achieve a good deal of work in advancing the work of Chaplaincy throughout the country. They have shown a level of commitment and dedication that is inspiring and they are always generous in sharing their time and talents. They are good stewards of the Chaplaincy Vineyard.

It would be remiss of me not to draw attention to the almost superhuman effort extended to the people of Christchurch by the Trustees who live in that area, by the chaplains who provide the Chaplaincy service there and the support of both by the office here in Wellington. They continue in our prayers and thoughts and in due course, we will take steps to offer further and different service to them. First we need to clarify exactly what is needed.

I want to thank also, all involved at the local level; the chaplains who serve day by day, and the chaplaincy assistants who support them and carry out such sterling service. Theirs has been a splendid response and we thank God that He has been gracious in calling these people to serve in this way. I have referred to superhuman effort; that it because it is God-guided. Thank you and may God continue to bless you in all your days.

I also want to thank all those who at the Local Support Provider (LSP) level labour on in the service of chaplaincy, supporting and providing in so many ways. I thank you on behalf of the Trust for your continued work and express the hope that you may find satisfaction in all that you do.

During the year we have experienced some expressions of interest from Christian denominations not affiliated with us through the Trust Deed. We are forging links with these good people and extend a hand of friendship to them. I mention this because I am sure that at least some of this interest is raised through the publicity and the raised profile of the Annual Appeal.

Although I could say much about another successful Annual Appeal, I want to turn rather to say something about the matter of conflict of interest. This is a matter that raises issues from time to time and it seemed to me useful if I were to say something about it. While the concept is not easily defined either in legal or practical terms, it might be useful to explore some of the issues and try to define what it is we mean when we use the expression "conflict of interest". Sometimes people are apt to say that because we operate in small groups we understand each other and the roles that we have.

***Why can't a chaplain or chaplaincy assistant also be on the LSP?*** Where's the harm if we all understand the roles and responsibilities? It is, after all, difficult to attract sufficient people to fill all the roles without overlapping jobs and I acknowledge that difficulty. The law, however, takes a different view.

“Conflict of interest” is a concept that is understood by the public in fairly general terms but is not easy to define it in a way that covers all contingencies. In terms of law, the concept of conflict of interest arises, *inter alia* from laws relating to company structures and commerce. The law requires that decision-makers keep in mind the interests of the body of which they are decision-makers, and to declare matters of personal interest that are in conflict with the interests of the body (and excuse themselves where necessary). Interests that disqualify a decision-maker will often be of a financial nature, and will arise where the decision brings to the decision-maker a personal financial reward or other benefit. That is relatively easy to understand. Not so easy to comprehend is the decision that may be taken that indirectly enhances or tends to enhance or advance the decision-maker's personal relationships or ambitions.

A conflict of interest might arise generally, where a decision-maker, because of his or her personal situation, job or position will always have a personal interest in the outcome of the decision-making process that is greater than that of the “public”. Generally “the public” here meaning those members of the company, organisation, or group concerned, who are not themselves decision –makers for that group. On the other hand, conflicts can arise from specific decisions relating to matters in which a person in a close relationship with a decision-maker has that particular interest or has the appearance of having that interest.

It is quite clear that if a decision-maker can, or might, gain a direct pecuniary advantage from the decision-made, that is sufficient to disqualify that person from making such a decision. The size of the pecuniary advantage is of little consequence and the courts have disqualified decision-makers on this ground where the amount concerned was quite trivial. But as it happens, pecuniary advantage does not feature to any great extent in matters before the courts. Of much more concern are interests or influences that may appear to amount to bias which skews the decision or outcome. It is important to note that bias need not be present, but it is sufficient for there to be a reasonable perception by others of bias to disqualify the decision-maker.

Bias includes things like having a pre-conceived notion about the outcome prior to considering the body of information put forward. While that is important it does not always lead to a conflict of interests but it is better avoided. The members of any decision-making body need always to be open-minded and transparent in their actions and decisions.

A thumbnail definition of “conflict of interest” might be as follows – *A conflict of interest arises when a decision-maker has an interest, whether direct or indirect, financial or personal in the outcome of the decision which is greater than that of the public generally.* By “the public” is meant the people associated with the decision-making organisation.

Conflicts may be “permanent” or occasional. That is, where, say, there is a personal relationship between an adviser to a decision-making group and a member of the decision-making group itself, that relationship may be seen as giving rise to a conflict of

interest in that the person in the relationship may be sharing confidential information with the adviser, or may unduly influence the decisions of the body for reasons that are not necessarily disclosed and need not be legally obliged to disclose. Although there may not be any legal sanction in such circumstances there would be a moral or ethical problem and it would be better to avoid any suspicion by declining membership of the body, or, alternatively by the adviser stepping down from the position held.

Since ICHC and LSPs are church-based organisations it is the more important to keep propriety in mind rather than rely on the technical loopholes that might exist in law, but which may bring the organisation itself into disrepute with the public. We rely on the goodwill of the public and our future is too precious to be lost through inadvertence and the potentially dangerous perception of conflicts of interest by outsiders.

A handwritten signature in black ink, appearing to read 'Bryan Bang', with a stylized flourish at the end.

Bryan Bang  
Chair.

## Executive Officer's Report

I am pleased to be able to provide my 11<sup>th</sup> report on the work of the national Hospital Chaplaincy Service.



### The Year

Last year we reported we were able to spend more time on issues relating to our chaplaincy staff and their conditions. This year has seen time and effort being put into reviewing the administration of the organisation, especially the financial procedures, to ensure we are meeting the required standards.

### Financial Management Review

Early in the financial year the Trust Board commissioned Grant Thornton NZ Ltd, to review and report on its financial accounting and reporting systems, including any other elements of ICHC's overall organisation and operations they found relevant. Their report dated 20 September 2010 stated that the writers believed ICHC's current reporting systems were no longer in the best format for either management or the Board, and changes were needed in cash management, planning and organisational risk management. The report made recommendations to upgrade systems by using current technologies available to achieve current best practice. These included lifting risk management levels to minimise operational risk, and to change the methods used to gather and monitor the financial information, in a timely fashion. The outcome was the Trust Board set up an "Audit and Risk Management" sub-committee made up of two qualified accountants who are on the Board and the Trust Board Chairman. They have worked with our accountants and auditors to make necessary changes. Even so, the complex nature of the income and expenditure streams via the ICHC, the LSPs, and in some cases the churches, who administer the payrolls and leave liabilities, means that it is a challenge for the ICHC management, or the Trust Board, to get an overall financial picture to be able to fully assess the financial and other risks the chaplaincy service is exposed to at any one time. Changes are on-going.

### New Chaplaincy position at Wairarapa

The opportunity to provide a part-time paid Chaplaincy Co-ordinating position in the Wairarapa DHB was realised this year. Following meetings with the Masterton Ministers Association and the management of the Wairarapa DHB starting in August 2010, a plan was put in place that allowed for a half-time Chaplain, the Rev Joan Ross to be appointed and take up the position on 4 April 2011. There is still work to be done to establish a Local Support Provider Committee. The Masterton Ministers Association is filling this role at present.

### Chaplaincy at West Coast DHB

The move to establish a half-time Coordinating Chaplaincy position at Greymouth Hospital is on hold. The events on the West Coast with the Pike River mining disaster in November 2010 stretched the resources of the resident clergy. Their work and support is on-going with the families of the deceased as the inquiry into the disaster continues. We have spoken with West Coast MP, Chris Auchinvole, formerly a member of the Ministry Team at the Greymouth Uniting Parish, about when it will be appropriate to try and pursue this with the local Ministers Association and the DHB. We hope this will happen in the next 12 months, but we will be guided by those on the ground. (*This is being pursued in accordance with Specific Strategic Goal # 5*).

### **Performance and Development Appraisals**

We have during the year completed the 3 yearly cycle of hospital based Performance and Development Appraisals for our ecumenical chaplains. Our thanks to the chaplains, the LSP chairpersons and all the hospital staff members who have taken part in providing feedback, which enables this process of accountability and the meeting of acceptable national standards. The Trust Board has agreed to review this process. *(This is required under the Code of Practice which forms part of our Ministry of Health funding and service contract).*

### **Chaplains Leave**

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 one of the risk management issues mentioned elsewhere in this report. *(This is carried out in accordance with Specific Strategic Goal #2 and the requirement to regularly monitor the effectiveness of the service.)*

### **Locum Chaplains**

A number of chaplains, particularly those in sole chaplaincies, rely on local ministers, retired clergy, or experienced chaplaincy assistants to take the pager for them at weekends and on their days off or on leave. The risk management audit revealed that not all people being used as locums have completed application forms, police checks, denominational checks and hold a locum Service Agreement. A process is in place to identify all those being used who are not yet fully documented. It is essential all those coming into the hospitals on ICHC's behalf are appropriately cleared and are covered by our indemnity insurance. *(This is carried out in accordance with Specific Strategic Goal #2 and the requirement to assist LSP's in their supporting roles with chaplains and chaplaincy assistants).*

### **Chaplaincy Assistants**

Voluntary Chaplaincy Assistants are the chief ward visitors to patients in many hospitals. The regular hours of visiting each week add up to a significant amount of visiting and in some of the larger hospitals this equates to having an additional full-time chaplain on their team. The ICHC Personnel Policies for the recruitment and appointment of volunteers is an important document. An audit has shown that some volunteers have not been taking regular holiday breaks, while others believe because they are volunteers they do not need to record their leave, or notify the hospital chaplains if they are unable to make it to the hospital on their visiting day. Among the tasks of the national office staff, along with the local chaplaincy committee chairpersons and committee members is making sure voluntary chaplains take adequate rest, and take their leave when it is due. This is one of the risk management issues mentioned elsewhere in this report.

The statistical report in this document for the year to 30 June 2011 shows the hours of visiting by the Chaplaincy Assistants separately from those of chaplains.

*(This is carried out in accordance with Specific Strategic Goal #1 to maintain and improve*

*the ratio to provide at least one voluntary Chaplaincy Assistant per ward in each hospital where there is an appointed chaplain).*

### **Appointments / retirements**

During the year to 30 June 2011 six chaplains retired, one left for Parish ministry and one died. Six new Ecumenical chaplains and four Catholic chaplains were appointed (*This supports Specific Strategic Goal #3 to recruit new chaplains targeting those under the age of 55 years when replacing those chaplains who retire in the next 5 years).*

### **Stipend Review**

The Stipend for Ecumenical Hospital Chaplains increased on 1 July 2010, to \$44,368 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 \$45,122.84 to apply from 1 July 2011. Increases have also been made in the Accredited Chaplains' allowance and the Ministry enhancement allowance. 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 wellbeing of chaplains through good employment practice, and seeking to improve the conditions of employment.*)

### **Refreshment Leave**

In the year to 30 June 2011 eight chaplains undertook this extra 4 weeks paid leave, which is available after each 5 years of service. 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 fulfills part of Specific Strategic Goal #2 and the aim to seek to improve the conditions of employment.*)

### **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) cannot 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 local churches and communities. My thanks goes to all those who so willingly carry out this task for us. The need to ensure that copies of all the LSP committee minutes and financial reports are sent to the ICHC office is one of the on-going risk management issues, mentioned elsewhere in this report. Monitoring these documents regularly is important to ensure the financial viability of all chaplaincy positions, and for the ICHC Trust Board to be aware of the liabilities it is responsible for. (*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"*).

### **Strategic Plans**

The National Administrator / Training Facilitator has assisted a number of Local Support Provider committees as they have worked through the process of developing their own Strategic plans. (*This is undertaken in accordance with ICHC Executive Committee Minutes 30/11/2009 section 6.3).*

### **Hospital Chaplaincy Week Appeal**

The fifth annual Hospital Chaplaincy Appeal which was launched in September 2010, had raised \$157,756 by 30 June 2011 with more donations being received each week. The appeal donations continue to grow each year and their importance as an extra source of funding for Hospital Chaplaincy services cannot be overestimated. The database of donors that has been established over the past 5 years now has over 5,000 names, with a significant number of people being willing to make regular donations toward the on-going ministry of the hospital chaplains. Luxon Advertising of Christchurch continue to provide the graphics and arrange the production of the Appeal Envelopes and Posters. *(This is undertaken in accordance with Specific Strategic Goal # 1: to seek to increase the total income for chaplaincy by 15-20% by 2015).*

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. *(This supports part of Specific Strategic Goal #1)*

### **Reporting to Ministry of Health and DHB's**

This year the 6 monthly statistical reporting to the Ministry of Health and the DHB's was changed to a 12 monthly report. The statistics however, still need to be collected monthly, so they can be entered into the computer and made accessible for other purposes. DHB management have made very positive comments about the information supplied, especially where a short narrative report is also provided.

They are a valuable tool in raising the profile of the work the chaplains and chaplaincy assistants do in each hospital. The accuracy of these statistics is sometimes questioned, 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**

On 30 June 2011 we had 94 chaplains (plus locums) working in 57.5 FTE positions with 310 chaplaincy volunteers. Tables are on the following pages showing 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. *(This accountability is required under the Code of Practice which forms part of our Ministry of Health funding and service contract).*

### **ICHC Office staff**

We have 4 full-time equivalent positions in the national office filled by five staff. Two office administrative staff Doreen Hakeagaiki and Stuart Mountjoy, resigned during the year to pursue other employment. Susan Davey continues with us and has been joined by Fiona Bayliss who has replaced Doreen and Catriona Macleod who has replaced Stuart. 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 commitment to administratively support the national hospital chaplaincy ministry.

### **Training and Accreditation of Chaplains**

The Trust Board Executive Committee has continued to consider training options for chaplains that could provide an alternate pathway to accreditation. Comments on the report by Dr Rod Edwards on a range of options available for consideration by chaplains and the NZHCA were received and evaluated. The emphasis of Edwards Report was on further academic study options, whereas most chaplains come with degrees in Theology or Ministry and are wanting practical training on the tasks of a chaplain in the hospital and how to adapt to and survive the institutional medical environment. Discussions with the NZACPE on what training is needed by chaplains today are on-going.

*(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").*

### **Training for Maori Chaplains**

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. Considerable work has been done on developing and trialling a programme called "Manaaki Hauora" which they hope will be approved for adoption by the ICHC Trust Board at its AGM in November 2011. *(ICHC's interest is in accordance with the Specific Strategy to "support where invited the development of Maori Healthcare Chaplaincy").*

### **NZ Healthcare Chaplains Association Conference 2010**

This biennial conference in September 2010 was held in Rotorua with the Rev Dr Jenny Wegener, a Co-ordinating Hospital Chaplain in Melbourne, Australia, as the key-note speaker. 120 Hospital Chaplains and Chaplaincy Assistants attended a range of workshops, presentations and services, as well as engaging in some social events.

### **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 frontline Christian service.

### **The Future**

With the average length of a patient's stay in hospital now being less than three days, the opportunity is diminishing for Chaplains and Chaplaincy Assistants to identify patients who may benefit from a return visit by the chaplaincy team. It is now only in the aged care and specialty units such as Mental Health, spinal injury, burns, etc that chaplains are likely to be included in the multi-disciplinary teams and be able to see patients more than once. This limits a chaplain's involvement at any depth with planning and supporting patients and their family members. As someone said recently, "Chaplains are getting more and more like the paramedics – we see people who are very sick and pray for them, and are lucky if we see them again before they are discharged in two days' time."



Ron Malpass  
National Executive Officer

# Statistical Overview

|                                    | Volunteers     | Chaplains and Locums | Totals         | Volunteers | Chaplains and Locums |
|------------------------------------|----------------|----------------------|----------------|------------|----------------------|
| Hours Worked in Hospitals          | 30,004         | 107,616              | 137,620        | 22%        | 78%                  |
| <b>Service Delivery Visits</b>     |                |                      |                |            |                      |
| Visits to Patients                 | 99,473         | 176,914              | 276,387        | 36%        | 64%                  |
| Visits to Relatives                | 16,459         | 39,302               | 55,761         | 30%        | 70%                  |
| Ministry to Staff                  | 4,259          | 21,763               | 26,022         | 16%        | 84%                  |
| Total Ministry Conversations       | <b>120,191</b> | <b>237,979</b>       | <b>358,170</b> | <b>34%</b> | <b>66%</b>           |
| <b>General Ministry Provided</b>   |                |                      |                |            |                      |
| Calls to Serious Conditions        | 509            | 4,330                | 4,839          | 11%        | 89%                  |
| After Hours call-outs              | 378            | 2,549                | 2,927          | 13%        | 87%                  |
| Individual Acts of Worship         | 19,094         | 55,248               | 74,342         | 26%        | 74%                  |
| Regular Corporate Worship Services | 432            | 2,599                | 3,031          | 14%        | 86%                  |
| Other Corporate Worship Services   | 98             | 773                  | 871            | 11%        | 89%                  |
| Room Blessings                     | 618            | 4,294                | 4,912          | 13%        | 87%                  |
| Deaths Attended                    | 244            | 1,517                | 1,761          | 14%        | 86%                  |
| Funerals Taken                     | 98             | 282                  | 380            | 26%        | 74%                  |
| Group education sessions provided  | 593            | 1,169                | 1,762          | 34%        | 66%                  |
| Group education sessions attended  | 1,633          | 1,023                | 2,656          | 61%        | 39%                  |
| Referrals                          | 604            | 3,006                | 3,610          | 17%        | 83%                  |
| Meetings patient related           | 812            | 5,479                | 6,291          | 13%        | 87%                  |
| Meetings Other                     | 724            | 4,413                | 5,137          | 14%        | 86%                  |
| <b>Access and Equity</b>           |                |                      |                |            |                      |
| Māori                              | 19%            | 18%                  | 18%            |            |                      |
| Pacific Island                     | 7%             | 8%                   | 8%             |            |                      |
| Pakeha                             | 69%            | 68%                  | 68%            |            |                      |
| Asian                              | 2%             | 3%                   | 3%             |            |                      |
| Other                              | 2%             | 3%                   | 3%             |            |                      |

# Hospital Chaplaincy Foundation Report



## Introduction

The Hospital Chaplaincy Foundation Fund was established at the ICHC AGM held in Wellington on 6<sup>th</sup> October 2005. The ICHC Executive members constitute the Foundation. The Foundation members have power to appoint additional members who are ICHC Trustees in order to bring additional expertise to the Foundation.

**Purpose of the Foundation:** The ultimate goal of the Foundation is to manage and grow 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.

**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 2011 was \$207,410. This figure excludes 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 year-end balance as at 30 June 2011 is made up of:

- On call at bank \$95,019 @ 3%
- Term Deposit 1) All Churches Insurance Group (NZ) donation plus retained interest of \$54,570 @ 4.4%

Term Deposit 2) General Funds of \$107,821 @ 4.25%

Total income of \$34,770 was received from 1) donations from the Annual ICHC Hospital Chaplaincy Appeal of \$24,480 and 2) from interest of \$10,290.

**Investments:** The closing balance for the total funds held by the Foundation as at 30 June 2011 was \$257,410. All funds have been invested by Markhams Wellington who are retained as the ICHC accountants. Funds are held at the National Bank on behalf of the Foundation.

**Current year activity:** In July 2011 the Foundation agreed that the fund had built up to the point where donations could be considered. The Foundation also agreed to review the priority assigned to the objects based on changes in funding policy of the ICHC generally. The following schedule of priority funding was approved:

Priority 1: goes to those Foundation Objects which receive little or no funding from any other source.

Priority 2: goes to those Foundation Objects which receive some funding from other sources but where additional funding will help.

Priority 3: goes to those Foundation Objects which receive adequate funding from other sources and thus do not need Foundation support.

|    | <u>Goal Area</u>                           | <u>Priority</u> | <u>Current Budget</u>   | <u>Foundation Contribution &amp; Year</u>  |
|----|--|-----------------|---|--|
| a) | ICHC/ LSP general purposes                 | 3               | Fully funded by MoH contract  | Nil  |
| b) | Welfare assistance to Chaplains & families | 1               | No current budget   | Contribution: \$3000 in 2011 to Christchurch Chaplains / Up to \$1500 pa thereafter for welfare purposes |
| c) | Research on spirituality and health.       | 1               | No current budget   | Proposed: \$1000 pa from 2011.<br>Proposed: \$2000 pa from 2015  |
| d) | Training                                   | 2               | -CPE budget \$24,000 pa<br>-Accredited Chaplains training \$10,000 pa | Currently adequate to needs.<br>Nil  |
| e) | Operational costs ICHC head office         | 3               | Fully funded by MoH contract  | Nil  |
| f) | New Chaplaincy positions                   | 2               | -Limited operational funding  | Proposed: \$1500 pa from 2015  |

**Donations:** The recommended donations of a total of \$3000 divided in equal amounts to nine Christchurch Chaplains were made and a donation of \$1000 was made to the Rev Wyatt Butcher to assist him with a Masters Degree research project on “the relationship between Psychiatrist’s attitudes and spiritual/religious beliefs and the impact these have on their clinical practice.” When completed a copy of this project will be forwarded to the ICHC. These donations indicate the on-going intent of the Foundation to fulfil the purposes of its establishment.

**Acknowledgements and Thanks:** It is pleasing that this Foundation Fund, which began as a good idea in some people’s minds and was initiated in a time of funding crisis has grown to the point it can begin to fulfil its purpose. These first donations may seem small but they have provided significant help in the lives of those who have received them. It is my hope that we will continue to be able to make such donations while at the same time growing the fund. I acknowledge with gratitude the generosity of supporters who have made large and small donations over the years. I also acknowledge the administrative assistance provided by the ICHC office and also Hugh Lopdell and Kate Norman of Markhams Wellington.

*A. Czerwonka.*

Rev. Alex Czerwonka  
Anglican Trustee ICHC  
Foundation Chairman

# Financial Statement

The Audited Financial Report of the Interchurch  
Council for Hospital Chaplaincy Aotearoa,  
Charitable Trust Incorporated, for year ended  
30 June 2011:

**Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust**

**Financial Statements  
For the Year Ended 30 June 2011**

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**INDEPENDENT AUDITOR'S 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 of Interchurch Council for Hospital Chaplaincy in Aotearoa New Zealand Charitable Trust on pages 2 to 11, which comprise the statement of financial position as at 30 June 2011, the statement of financial performance and statement of movements in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Board of Trustee's Responsibility for the Financial Statements*

The board of trustees are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the board of trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

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

An associated entity has carried out other assignments for Interchurch Council for Hospital Chaplaincy in Aotearoa New Zealand Charitable Trust by providing assistance with accounting processing and financial statement finalisation. We have no other relationship with, or interests in, Interchurch Council for Hospital Chaplaincy in Aotearoa New Zealand Charitable Trust.

*Opinion*

In our opinion, the financial statements on pages 2 to 11 present fairly, in all material respects, the financial position of Interchurch Council for Hospital Chaplaincy in Aotearoa New Zealand Charitable Trust as at 30 June 2011 and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

*Markhams Miller Dean Audit*

Markhams Miller Dean Audit | Chartered Accountants | Wellington, New Zealand  
2 September 2011

Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Statement of Financial Performance**  
for the Year Ended 30 June 2011

|  | 2011<br>\$       | 2010<br>\$       |
|--|------------------|------------------|
| <b>INCOME</b>                              |                  |                  |
| MOH  | 2,433,600        | 2,340,000        |
| MOH - Maori                                | 152,321          | 146,728          |
| DHBs & Hospitals                           | 0                | 460,562          |
| Interest                                   | 60,098           | 42,598           |
| Rent                                       | 16,142           | 13,940           |
| Other                                      | 3,713            | 11,250           |
| Nat. Chaplaincy Appeal Income              | <u>146,684</u>   | <u>151,945</u>   |
| <b>Gross Income</b>                        | <u>2,812,557</u> | <u>3,167,023</u> |
| <b>LESS CHAPLAINCY SUPPORT EXPENDITURE</b> |                  |                  |
| Grants to LSPs                             | 1,924,770        | 2,242,941        |
| Training - CPE                             | 21,692           | 21,306           |
| Training - Accreditation                   | 7,660            | 3,713            |
| Refreshment Leave                          | 13,240           | 29,727           |
| Special Support (ChCh Earthquake)          | 5,098            | -                |
| NZHCA Conference Grant & meeting costs     | <u>5,961</u>     | <u>5,000</u>     |
| <b>Total Support</b>                       | <u>1,978,420</u> | <u>2,302,687</u> |
| <b>INCOME AFTER CHAPLAINCY SUPPORT</b>     | <u>834,137</u>   | <u>864,336</u>   |
| <b>EXPENDITURE</b>                         |                  |                  |
| <b>Trust Board Meetings</b>                | 33,314           | 31,654           |
| <b>Staff Costs</b>                         |                  |                  |
| ACC Insurance                              | 1,446            | 1,417            |
| Salaries & Training                        | 236,464          | 231,155          |
| Travel                                     | <u>47,384</u>    | <u>36,230</u>    |
|  | <u>285,294</u>   | <u>268,802</u>   |
| <b>Occupancy</b>                           |                  |                  |
| Rent                                       | 34,140           | 32,541           |
| Power                                      | <u>3,265</u>     | <u>2,698</u>     |
|  | <u>37,404</u>    | <u>35,239</u>    |
| <b>Financial</b>                           |                  |                  |
| Accounting                                 | 77,373           | 58,317           |
| Bank Fees                                  | 2,169            | 1,647            |
| Paymaster                                  | 21,219           | 21,024           |
| Audit                                      | <u>8,500</u>     | <u>9,400</u>     |
|  | <u>109,260</u>   | <u>90,388</u>    |

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.



Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Statement of Financial Performance**  
for the Year Ended 30 June 2011

|                          | 2011<br>\$     | 2010<br>\$     |
|--------------------------|----------------|----------------|
| <b>Administration</b>    |                |                |
| Legal                    | 423            | 622            |
| R & M                    | 7,323          | 7,450          |
| Insurance                | 13,696         | 10,927         |
| Telephone & Postage      | 8,037          | 13,373         |
| Printing & Stationery    | 26,557         | 21,494         |
| Sundries                 | 6,576          | 6,003          |
|                          | <u>62,612</u>  | <u>59,870</u>  |
| <b>National Appeal</b>   |                |                |
| Appeal Expenses          | 62,289         | 53,086         |
| Distributions            | 100,914        | 108,828        |
|                          | <u>163,204</u> | <u>161,915</u> |
| <b>Depreciation</b>      | 12,101         | 2,209          |
|                          | <u>703,189</u> | <u>650,078</u> |
| <b>TOTAL EXPENDITURE</b> |                |                |
|                          | <u>703,189</u> | <u>650,078</u> |
| <b>SURPLUS/DEFICIT</b>   | <u>130,948</u> | <u>214,258</u> |

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.



Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Statement of Movements in Equity**  
for the Year Ended 30th June 2011

|   | 2011<br>\$                | 2010<br>\$              |
|---|---------------------------|-------------------------|
| Opening Balance of Accumulated Funds        | 877,943                   | 663,685                 |
| Net Surplus/(Deficit) for Year              | 130,948                   | 214,258                 |
| <b>Closing Balance of Accumulated Funds</b> | <b><u>\$1,008,891</u></b> | <b><u>\$877,943</u></b> |
| Comprised of the following two Funds:       |                           |                         |
| <b><u>General Funds</u></b>                 |                           |                         |
| Opening Balance                             | 702,651                   | 508,101                 |
| Net Surplus/(Deficit)                       | 96,178                    | 194,550                 |
| <b>Closing Balance of General Funds</b>     | <b><u>798,829</u></b>     | <b><u>702,651</u></b>   |
| <b><u>Foundation Funds</u></b>              |                           |                         |
| Opening Balance                             | 175,292                   | 155,584                 |
| Net Surplus/(Deficit) for Year - Note 10    | 34,770                    | 19,708                  |
| <b>Closing Balance of Foundation Funds</b>  | <b><u>210,062</u></b>     | <b><u>175,292</u></b>   |

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.



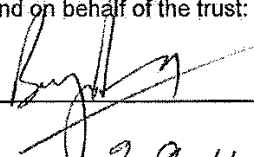
Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Statement of Financial Position**  
As at 30 June 2011

|   | 2011<br>\$                | 2010<br>\$              |
|---|---------------------------|-------------------------|
| <b><u>Current Assets</u></b>                            |                           |                         |
| National Bank - Current Account                         | 198,967                   | 254,623                 |
| National Bank - Savings 25 Account                      | 15,558                    | 1,939                   |
| National Bank - 01 Maori Contract                       | -                         | 52,773                  |
| National Bank - Foundation 18 Account                   | 95,019                    | 66,322                  |
| National Bank - Paymaster 16 Account                    | -                         | 100,292                 |
| National Bank - Donations 21 Account                    | 11,290                    | 22,039                  |
| Term Deposit - Foundation re UK                         | 54,570                    | 55,332                  |
| Term Deposit - Refreshment Leave                        | 266,261                   | 183,019                 |
| Term Deposit - Foundation #1027                         | 107,821                   | 103,639                 |
| Term Deposit - 1015                                     | <u>418,996</u>            | <u>429,393</u>          |
| Total Bank Balances                                     | 1,168,482                 | 1,269,369               |
| Petty Cash  | 150                       | 150                     |
| Accrued Interest  | 4,592                     | -                       |
| GST Refund Due  | 14,856                    | 21,244                  |
| Debtors & Prepayments - Note 2(b)                       | <u>42,034</u>             | <u>37,395</u>           |
| <b>Total Current Assets</b>                             | <b>1,230,114</b>          | <b>1,328,159</b>        |
| <b><u>less Current Liabilities</u></b>                  |                           |                         |
| Creditors - Note 2(c)                                   | 202,243                   | 288,704                 |
| Foundation - Interest Free Loan                         | 50,000                    | 50,000                  |
| LSP & Chaplaincy Committee Credit Balances-Note 7(a)(b) | <u>-</u>                  | <u>113,525</u>          |
| <b>Total Current Liabilities</b>                        | <b><u>252,243</u></b>     | <b><u>452,229</u></b>   |
| <b>NET CURRENT ASSETS</b>                               | <b>977,872</b>            | <b>875,930</b>          |
| FIXED ASSETS as per - Note 9                            | 31,019                    | 2,012                   |
| <b>NET ASSETS</b>                                       | <b><u>\$1,008,891</u></b> | <b><u>\$877,943</u></b> |
| ACCUMULATED FUNDS                                       | 1,008,891                 | 877,943                 |
| <b>ACCUMULATED FUNDS</b>                                | <b><u>\$1,008,891</u></b> | <b><u>\$877,943</u></b> |

For and on behalf of the trust:

  
\_\_\_\_\_  
Trustee Chair

  
\_\_\_\_\_  
Treasurer

2.9.11 Date

2.9.11. Date

NOTE: This Statement is to be read in conjunction with the Notes to the Financial Statements.

**Notes to the Financial Statements  
for the Year Ended 30th June 2011**

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1. **STATEMENT OF ACCOUNTING POLICIES**

**Reporting Entity**

The Interchurch Council for Hospital Chaplaincy ("ICHC") was incorporated as a Charity under the Charities Trust Act 1957 on 1<sup>st</sup> 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 Irii 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.

(c) **Income Tax**

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



**Notes to the Financial Statements  
for the Year Ended 30th June 2011**

(d) **Changes in Accounting Policies**

(i) **DHB Funding received into the "00" and "16" Paymaster Account**

The funding received from DHBs and paid out to Local Service Providers (LSPs) on their behalf is, from this year not included in the Statement of Financial Performance as either income or an expense. After reviewing the contractual nature of these flows of money, the Executive Committee agreed that as the DHB contracts direct with the LSP, and not ICHC, and that ICHC merely carry out an administrative funding collection function for a few LSPs, ICHC acts as an agent in this process. There are a number of other DHBs who pay their contributions directly to LSPs and their chaplains and this income and expenditure is not recorded in ICHC's financial statements. This changes the approach taken in recent years, to record as income and expenditure the DHB funds received and paid on by ICHC. Previously, this was considered a conservative approach, on the basis that there was some form of contractual relationship between ICHC and DHB's and that ICHC has control and discretion over these funds. The funding received from DHB's is paid out in full by ICHC. So the income amount removed this year is equal to the expenditure amount removed. The net effect on the Net Result is Nil. The effect on the Financial Position is also Nil. Last year's comparatives have not been adjusted and still show last year's presentation.

(ii) **Accrual of Interest Receivable**

From this year forward the interest receivable at balance date, but not yet received, on term deposits will be accrued as a separate balance sheet item.

Previously these amounts were accrued directly against each deposit account on the balance sheet, however, since this did not reflect the actual funds held in the account it was determined that it would be more correct to accrue this interest receivable as a separate item; with the bank balances reflecting the actual amounts held in those accounts.

The net effect on the Statement of Financial Performance is Nil.

The net effect on the Statement of Financial Position is Nil.

(iii) **Paymaster**

From this year forward the Paymaster funds held (01 and 16 bank accounts), and the corresponding liability have been removed from the Statement of Financial Position. The amount held on behalf of Local Service Providers (LSPs) and payable to them are disclosed in Note 7. After reviewing the nature of the Paymaster funds the Executive Committee agreed that they do not belong to ICHC, are held in trust for Local Service Providers (LSPs), and do not satisfy the tests of asset recognition, and accordingly they would be better reflected as an off-balance sheet item. Interest income earned from the bank accounts are recognised as ICHC's income in lieu of management fees. The effect of this change on the net result of ICHC is \$66,954 of additional expense, being a portion of the annual Maori Contract funding received since 2002 which was not allocated to the Southern Maori committee in ICHC's accounts. This has now been fully allocated at balance date.

(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



Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Notes to the Financial Statements  
for the Year Ended 30th June 2011**

2. **BALANCE DAY ADJUSTMENTS**

(a) **Prepayments and Debtors**

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

|             | 2011          | 2010          |
|-------------|---------------|---------------|
| Prepayments | 22,290        | 209           |
| Debtors     | <u>19,744</u> | <u>37,186</u> |
|             | 42,034        | 37,395        |

(b) **Creditors**

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

|                                  | 2011                  | 2010                  |
|----------------------------------|-----------------------|-----------------------|
| Employment Entitlements:         |                       |                       |
| Chaplains Holiday Pay            | 0                     | 41,567                |
| Chaplains/Administration PAYE    | 0                     | 11,293                |
| Administration Staff Holiday pay | 1800                  | 5,196                 |
| Administration Accrued Wages     | <u>0</u>              | <u>7,186</u>          |
|                                  | 1,800                 | 65,242                |
| Refreshment Leave Allowance      | 85,107                | 87,052                |
| Other Creditors                  | <u>115,336</u>        | <u>136,410</u>        |
| <b>TOTAL CREDITORS</b>           | <b><u>202,243</u></b> | <b><u>288,704</u></b> |

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. (2010:\$NIL)

Capital Commitments = NIL (2010:NIL).



Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Notes to the Financial Statements**  
for the Year Ended 30th June 2011

5. **OPERATING LEASE COMMITMENT**

| Operating Leases      | 2011          | 2010          |
|-----------------------|---------------|---------------|
| 1 year                | 27,396        | 32,540        |
| 2 – 3 years           | <u>0</u>      | <u>18,981</u> |
| Total Operating Lease | <u>27,396</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.

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

In addition to its primary role in administering the funding and provision of chaplaincy services to hospitals in New Zealand, ICHC also administers the payroll for approximately a quarter of the nation's chaplains as paymaster for various LSPs.

As outlined in the Changes in Accounting Policies in paragraph 1d(iii) above, this year the funds held on behalf of those LSPs, and the corresponding liability are shown in the notes to the accounts, and not in the Statement of Financial Position.

(a) **Balances as reported to the LSPs**

The LSPs are provided statements (committee reports) each month which reflect their cash position at month-end. Note that not all LSPs have met the agreed commitment of having available sufficient funds to meet their three-months obligations. At balance date those balances were as follows:

|  | 2011             | 2010             |
|--|------------------|------------------|
| Capital & Coast Hospital Chaplaincy Committee  | 31,638           | 25,593           |
| Southland Interchurch Hospital Chaplaincy      | 21,662           | 23,421           |
| Counties Manukau Healthcare Chaplaincy         | 64,779           | 54,040           |
| Auckland Healthcare Chaplaincy Committee       | 28,787           | 38,686           |
| Nelson LSP Committee                           | 6,474            | 9,341            |
| Marlborough Hospital Chaplaincy Society        | (941)            | 3,055            |
| Palmerston North Hospital Chaplaincy Committee | 8,749            | 8,182            |
| Hutt Valley Chaplaincy Committee               | 29,431           | 703              |
| Wairarapa Chaplaincy Committee                 | 4,516            | 0                |
| Southern Maori Chaplaincy Committee            | <u>56,367</u>    | <u>(12,251)</u>  |
|  | 251,462          | 150,770          |
| Holiday pay, debtors and creditors adjustments | <u>0</u>         | <u>(37,245)</u>  |
|  | <u>\$251,462</u> | <u>\$113,525</u> |



Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Notes to the Financial Statements  
for the Year Ended 30th June 2011**

ICHC holds the funds on behalf of LSPs in two bank accounts, which had balances at balance date as follows:

|  | 2011           | 2010           |
|--|----------------|----------------|
| National Bank Maori Chaplains 01 account | 54,550         | 52,773         |
| National Bank Paymaster Trust 16 account | <u>158,819</u> | <u>100,292</u> |
|  | <u>213,369</u> | <u>153,065</u> |

These balances have been reconciled to the LSP Committee balances at balance date. The difference between the committee balances and bank balances is due to the timing of lodgement of receipts and payments of payroll liabilities to and from these accounts.

The committee report balance above for Southern Maori for last year did not include the funds held in the National Bank Maori Chaplains 01 Account, whereas this year this account has been included.

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:

|                  | 2011       |             |            | 2010       |             |            |
|------------------|------------|-------------|------------|------------|-------------|------------|
|                  | Cost Price | Accum. Depn | Book Value | Cost Price | Accum. Depn | Book Value |
| Office Equipment | 49,996     | 18,977      | 31,019     | 40,522     | 38,510      | 2,012      |



Interchurch Council for Hospital Chaplaincy  
in Aotearoa New Zealand Charitable Trust



**Notes to the Financial Statements**  
for the Year Ended 30th June 2011

10. **SUMMARY OF FINANCIAL PERFORMANCE – Foundation**

|                              | 2011          | 2010          |
|------------------------------|---------------|---------------|
|                              | \$            | \$            |
| <b>Income</b>                |               |               |
| Interest                     | 10,290        | 8,571         |
| Donations                    | <u>24,480</u> | <u>12,920</u> |
| <b>Total Income</b>          | <u>34,770</u> | <u>21,491</u> |
| <b>Expenditure</b>           |               |               |
| General Expense              | <u>0</u>      | <u>1,783</u>  |
| <b>Total Expenditure</b>     | <u>0</u>      | <u>1,783</u>  |
| <b>Net Surplus/(Deficit)</b> | <u>34,770</u> | <u>19,708</u> |

11. **COMPARATIVE FIGURES**

Where current year income and expense figures have been reclassified to improve reporting, 2010 figures have been reclassified accordingly for comparability.

12. **NORTHLAND CHAPLAINCY COMMITTEE**

ICHC have held in Trust an Operating Account for the Northland Chaplaincy Committee.

| 2011   | 2010   |
|--------|--------|
| 66,637 | 63,559 |

