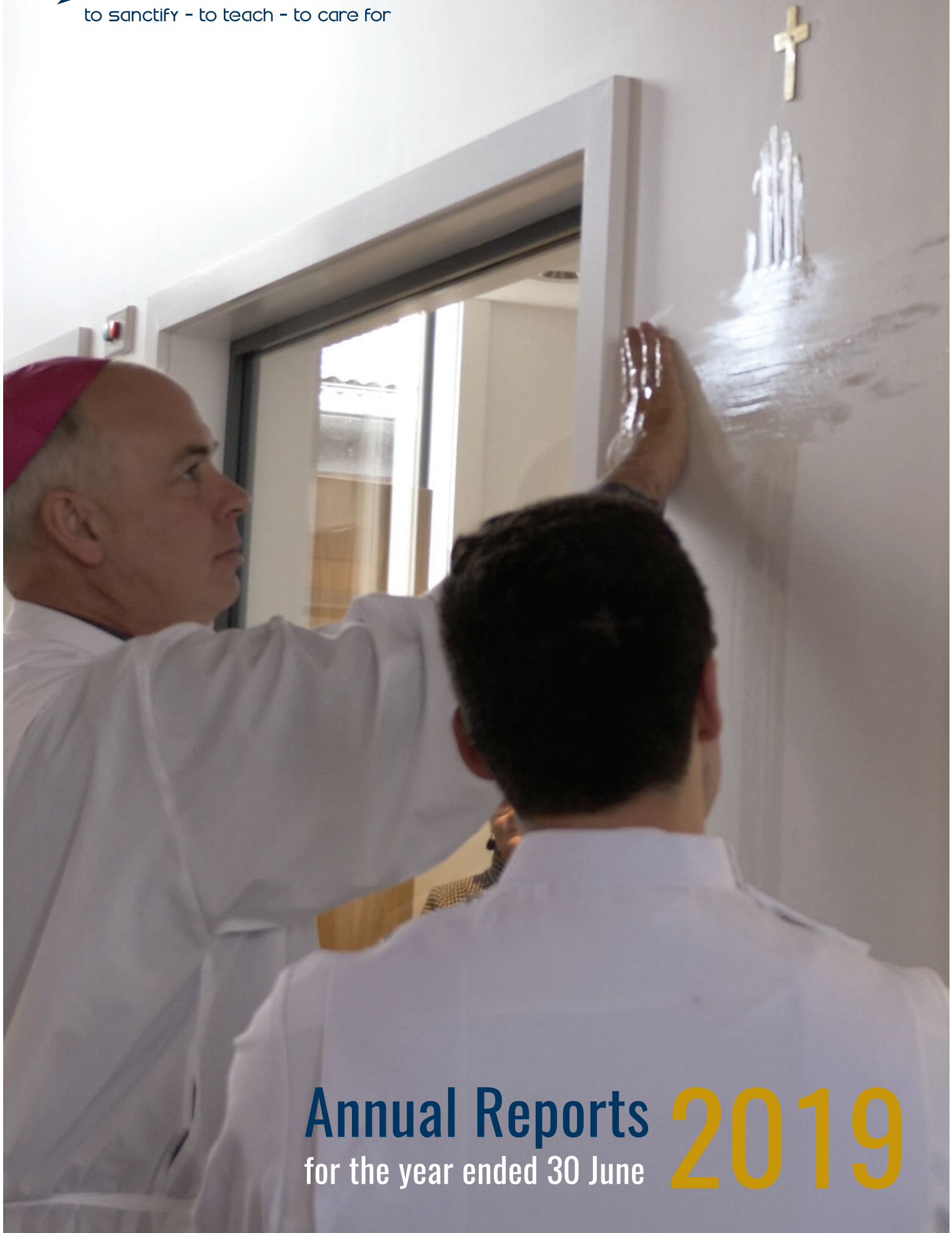




catholic diocese  
of christchurch

to sanctify - to teach - to care for



**Annual Reports** **2019**  
for the year ended 30 June



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## Foreword

Paul Martin SM - Bishop of Christchurch

Dear Friends in Christ,

Greetings to you as you read this annual report for the Catholic Diocese of Christchurch for the 2019 financial year.

It has been a very significant year for the diocese as we continue to deal with the major decisions that are required for the future. I was delighted that we were able to purchase the land for Marian College in Lydia Street. This allows us to create a Catholic hub with St Joseph's school and with the parish church which has yet to be built. Along with St Bede's College this will allow us to have a number of different groups working together for the sake of the Gospel.

The proposals for Our Faith, Our Future have also caused us to stop and look again at who we are and what we are trying to do as Catholic people and especially as those who are called to witness to Christ and spread the Good News he brings. It is never easy looking at structures and trying to decide what is needed for the future. But just as our forebears had faith and made decisions, so will we once the period of feedback and reflection comes to a conclusion. These are both challenging and exciting times.

The decision not to restore the Cathedral of the Blessed Sacrament in Barbadoes Street was a difficult one to make. This was such a beautiful building with so much historic and religious significance. However the funding of this was going to be prohibitive and the scope of the work very hard to determine. It now becomes part of the tapestry of our diocese's history and we will certainly work to honour it into the future. Once the decision was made not to restore the Cathedral we began to see if there were other possibilities for siting a new cathedral closer to town. A possible site in Armagh Street was identified and we have made some initial purchases to ensure that this could be a possibility.

Like all dioceses the work of the church has many different aspects and this report reflects some

of those. It is the fruit of the faith of so many and the dedication of those who are employed to coordinate this work. I am extremely grateful for both the people who lead this work and those who work with them, both paid and voluntary, who do so much to support the Catholic community and also those who are in need, whether Catholic or not. The call to care for the poor and needy is one of the messages Pope Francis gives constantly and many of the groups working in the diocese are working with these people.

Our diocese covers a significant part of the South Island and the Chatham Islands. I am very aware that those who live outside of the city of Christchurch are an integral part of the life of this diocese and there is much going on in these communities which is inspiring. I do hope that these communities have a sense of good support from the diocesan centre and are able to put in place the pastoral programmes that will enhance their communities.

Obviously our financial resources are important in our ability to do this work. The generosity of our Catholic people in their financial contributions in the parishes and those who give directly to the diocese allows us to be able to do so much. This is faith in action and a practical expression of our desire to share our resources. This is not taken for granted and I know that those who care for these funds do all they can to see that they are stewarded appropriately and used wisely. I am grateful to those people who work with our financial team to see we make the most of our resources.

Thank you to our benefactors, those who pray for the ministry of the diocese and who give of their time and talents.

Blessings to you all.

+ P. G. Martin SM



# Manager's Introduction

Andy Doherty - Diocesan General Manager



2019 has been a transformative year under Bishop Paul as we prepare for the Bishop's Proposal. The decision around the future of Marian College was an obvious highlight and we look forward to seeing this exciting project progress. Our Financial Year delivered another strong result. We had a Total surplus for the year of \$2,423,000 nearly twice as large as our previous year's surplus. We have been holding our expenditure wherever possible and growing our income.

As I reported last year, we have been going through a mountain of approvals these last few years since the earthquakes and now have a more robust process in place. The challenge has always been having the ability to complete all of our work and to then be able to operate effectively once we return to some sort of resemblance of business as usual, I believe we will be different with areas like Fundraising becoming an everyday part of our life. Bequests continue to have a major impact on our finances, and these will become more and more important as we define the activities that Bishop Paul wants to encourage and then look how to fund them.

The distributions we receive from the Catholic Development Fund (CDF) and Maryville Courts are important pieces of our funding, as is the yearly distribution from the Foundation. The Bishop's Care Appeal was launched for the first time and saw a number of new initiatives supported by the Bishop. The Hoatu Fund successfully distributed to our school network and a number of welfare organisations.

At a time when finding and keeping quality people is valued more than ever we have been successful in recruiting top people in their field and retaining them and our key team members. When we have so much work on and we know what lies ahead this retention of quality people

is vital if we are to carry on the momentum that Bishop Paul is developing.

Janice Rennell and the Finance Team provide consistency and confidence in a time where confidence and clarity in our financial position is so important. Mike Stopforth continues to drive the Pastoral Team through these exciting changes. Tony Sewell and the Property Team have been raising the bar each and every year. Mike Nolan and the Education Team maintain and grow our school network and have been instrumental in seeing a strong outcome for Marian College. James Bryant and the Youth Team have been building up a great network amongst the youth and continue to find new ways to connect. Jon Brian and the Catholic Social Services Team lift with the workload as they offer counselling service to the wider community in such an important area.

We have also seen the progression of the Golden Catholic events run by Donna Malone with over 100 people attending at most events now. A big thank you to all of our volunteers like Donna whether they be board members, committee members, people assisting at the Catholic Shop or at St Vincent de Paul. We are blessed with so many volunteers right across the Diocese.

This financial year has seen the parish rebuild projects at Akaroa, Hornby and Sockburn and the exciting new build at Lincoln completed. Timaru has seen a major fundraising campaign take place and the build work on site in progress together with the joint Roncalli College and Parish project.

These next 12 months will be an exciting period for the Diocese. We have carried out a lot of research and planning for the decisions ahead and I look forward to seeing these all take shape as Bishop Paul leads the Diocese into the future of mission over maintenance.





©sherwin lapaan

National Clergy Assembly



Plaque from "Who is Hussain" Muslim Community



Our two Vietnamese students:  
Tang Phan and Linh Cao



Ecumenical memorial service following the mosque shootings hosted by Christian church leaders across the city and included representatives of the Muslim community



Bishop Paul with Sr Bertha Hurley SSM



Brother Guy Consolmagno SJ



# Bishop's Pastoral Office

Mike Stopforth - Director



*The Bishop's Pastoral Office supports the Bishop by coordinating various pastoral ministries on his behalf. The Office provides guidance, support and resources to parishes and individuals.*

## National Clergy Assembly

Diocesan clergy from across New Zealand meet every five years. We were privileged in 2018 to welcome almost 190 priests to Christchurch for a week. Their time included prayer, input from international speakers and recreational activities

## Divine Renovation - Fr James Mallon

The keynote speaker for the national clergy assembly was Fr James Mallon, known for his work on *"Divine Renovation – bringing your parish from maintenance to mission"*. Following the clergy assembly, we were fortunate to offer one day to our parish leaders with Fr James. This proved to be a stimulating and challenging day for those who attended as we looked to continue our journey around becoming missionary disciples and also to explore new models for parishes. The day with Fr James proved to be a perfect follow up on our 'Ablaze' Conference held last year.

## God is too big - visit of Brother Guy Consolmagno SJ

Known as "The Pope's Astronomer," Br Guy was appointed by Pope Francis as Director of the Vatican Observatory in September 2015. His visit to Christchurch included inspirational talks to the Catholic Business network, to an auditorium of young adults and a public meeting.

## March 15th - a day that will always be remembered in Christchurch

The unprecedented events that unfolded on this day with the shooting at the two mosques in Christchurch was a shock to all. The violence,

inflicted by one man, targeting a group gathered for prayer, is truly horrifying.

The St Mary's Pro-Cathedral was full the day following as we gathered for Mass to pray with our Bishop for the Muslim community.

Parishioners supported the Muslim community in a number of ways - in prayer, donating money and goods and in solidarity with those affected.

Bishop Paul was involved in a number of events during this time; leading the opening prayer for the public event, gathering with other church and faith leaders for an ecumenical service and an interfaith service. Very soon after the tragedy the Bishop provided a donation from Care Appeal contributions of funds that were needed urgently for those affected who were from the Muslim community.

Through this tragedy we gained a greater understanding of the Muslim community and the interfaith network was strengthened.

Members of a group called 'Who is Hussain' (a Muslim charity group) wanted to thank the Catholic Church for the support during the shootings. A presentation was made to representatives of the Bishop.

The plaque given to the bishop states *'The award is given to Catholic Church of Christchurch in appreciation of your courage and support to the community following the events of 15th March 2019 in Christchurch'*.

## Safeguarding

We have continued to develop in the area of safeguarding to ensure we have a safe environment and organisation for children and vulnerable

people. The awareness across the community of safeguarding has increased due to the education workshops that have been occurring that introduce safeguarding, police vetting for volunteers and the Code of Conduct for Employees and Volunteers within the Church.

## Chaplaincies

The bishop has chaplaincies providing ministry and pastoral care in various institutions and these are coordinated by the Pastoral Office on his behalf.

Hospital chaplaincy covers Christchurch Hospital, Christchurch Women's, Burwood, Hillmorton and The Princess Margaret Hospitals. This ministry enables the sacraments to be available to patients and provides pastoral support to patients, families and staff.

Prison Chaplaincy covers Christchurch Men's, Rolleston and Christchurch Women's Prisons, providing pastoral, spiritual and practical help, group work, teaching bible study and church services.

Tertiary Chaplaincy provides ministry to students and staff at University of Canterbury, ARA and Lincoln University. The base for the ministry is Kolbe House in Rountree Street.

Police chaplaincy continues with a priest appointed to support staff at the central police station.

## Service to our priests

Extensive support is provided for clergy of our diocese, including through the Orientation Committee which cares for the priests on loan from overseas and the Vietnamese seminarians, students and sisters. This includes meeting for regular support, dealing with immigration requirements and pastoral care of their needs.

The Bishop also has a clergy health care coordinator to support the health and well being of our clergy.

## Perpetual Adoration Chapel

The Chapel at St Gregory's Bishopdale continues to be a centre of prayer for the diocese as people gather 24 hours a day to adore the Lord. The chapel has been going six years with the oversight being provided by Matt O'Connell.

## St John the Baptist Scholarships

This scholarship exists to support lay people to study theology at Good Shepherd College. This year eight people received a scholarship to assist them in their studies.

The focus of all this diverse work, ministry and event organisation is to help people in their relationship with Christ and we look forward to how this unfolds in the year ahead.







## Property Team

Tony Sewell - Diocesan Property Manager

The 2018/2019 year was another year of solid progress for the property team.

The rebuild work continued with the completion of the Sockburn seismic upgrade and the completion of the new church at Lincoln.

A significant amount of work was undertaken to review the analysis of the rebuild options for the Cathedral of The Blessed Sacrament, together with the legal review of our rights under the earthquake legislation. This work was completed, and the advice and options presented to Bishop Paul to assist him in his decision making. The result was a decision to deconstruct. Work is now underway to determine a methodology that will respect the many treasures that are in the building whilst maintaining a safe environment for the deconstruction.

Further work was done to refine the design for a new church at Pleasant Point.

An exterior upgrade was completed on the Te Rangimarie Centre in Central Christchurch .

The Timaru Basilica refurbishment and seismic upgrade work commenced. We were very pleased

with the tender outcome and work is progressing well on this significant project.

Land was purchased on Lydia Street for the new Marian College, a project team was assembled, and work started on refining the budget and the design options.

The biggest project of the year was the work undertaken to provide the high-level analysis of the various options for the Bishop's new parish strategy 'Our Faith Our Future'.

We have put in place a warehouse in Montreal Street where all the surplus Church equipment is being sorted and stored for reuse in our new and refurbished church projects. The equipment post-earthquake was stored in containers. Our thanks go to the parishes and the Archive team for getting this work underway.

The property Team are continuing to develop and refine the processes to ensure the diocese property assets are well maintained and fit for purpose. The parish contribution into this work and their support of the Property Team has been a critical component of this work.







# Catholic Youth Team

James Bryant, Manager



*The Catholic Youth Team (CYT) assists the Catholic Church in the Diocese of Christchurch to connect with the young people of our Diocese, sharing the Gospel with them and journeying with them; preparing, teaching and empowering them for Mission as Disciples of Jesus Christ.*

## Parish Youth Ministry Support and Formation

Recent letters and documents from Pope Francis and Bishop Paul's new Vision highlight the importance of mission and the grassroots ministry that happens in our parishes and schools. This continues to be a key focus of CYT. Our structure, training and programmes are shaped to offer the resources and support our communities' need to work towards a sustainable model of Ministry with young people in their local areas. These are tailored to suit each region's unique challenges and needs.

Our CYT Parish Support person and Manager have worked directly over this financial period to offer recruitment support for our local communities looking to employ paid youth workers. Training and support was also given for newly employed parish youth workers including those in our regional areas.

As well as our employed workers all the communities with youth programmes depend on wonderful youth ministry volunteers to help run their programmes and events. As part of their role the Parish Support person also works closely with our Formation Coordinator to offer ongoing leadership training and formation for our developing youth and young adult leaders and adult volunteers. Our Frontline Programme is a key programme that develops new up and coming youth leaders. This year saw about 20 young people sign up for our camp and monthly follow up training and mentoring programme. These young people are often key young leaders in our parishes and schools.

This ongoing investment has seen a steady growth in the number of parishes who are committed to establishing a youth ministry in their communities.

## Youth & Young Adult Events

Since CYT was established, dynamic events have been part of our ministry. Our team offer exciting, high quality events that are open to young people from throughout the diocese. These events are lots of fun but also help give young people an authentic and personal faith experience which help them develop a deep and lifelong relationship with Jesus and His Church and build networks between our catholic communities.

Some of the key events held this year include our Antioch Camp (Yr 11-13) with over 80 attendees, Revolution Camp (Yr 7-10) with 75 attendees and

'Journey' Young Adults camp. Our Sports Day and Sports Night social events had about 90 attendees at both events and our three Firepower Youth Rally's drew good crowds as well.

Our events are also excellent training opportunities for our youth and young adult volunteers who receive formation and training in a wide variety of ministry and event management skills. We had over 90 amazing young volunteers who assisted with our various events over the year.

## Music Ministry

Music is always an essential part of our ministry with young people, both in our liturgy and other events. Our music team which is mostly made up of volunteer youth and young adults who are formed, trained and mentored by our Music Team Coordinator. The team provide vibrant, liturgically and theologically appropriate hymns and praise and worship music for almost all our major events throughout the year as well as for Diocesan Youth Masses and other special parish and school events when requested. We have also started providing music training and resources for some of our parish youth music teams and when time allows for some school liturgy teams.

## Mission Team

Another major element of our ministry is our Mission Team, a group of vibrant faith filled young adults, trained and supported by the CYT staff. The team of volunteers journey throughout the diocese sharing the good news with young people in our schools and parishes through fun and thought provoking activities, drama, skits and personal sharing.

Last year the mission team ran over 60 retreats and 20 parish youth programmes, as well as assisting with many other youth events and ministered to more than 3000 young people. Our funding allows us to supply the training, physical resources, provisions, accommodation and transport needs of the team.

## National and International Focus

We continue to support youth ministry initiatives at the national and international level. In early 2019 we supported a small number of pilgrims and a chaplain to attend World Youth Day in Panama. CYT has two members on the NZ Bishops Council for Young people.

# Catholic Education Office

Mike Nolan - Manager



*In the name of the Bishop, the Catholic Education Office (CEO) provides "a living institutional witness to Christ and his message" and in this manner contributes to the Church's mission of building the Kingdom of God.*

The CEO team members, individually and collectively, contributed to the Church's mission of building the Kingdom of God on a number of fronts. Highlights include the following:

## The Catholic Institute (TCI)

### - Papers & Qualifications

In the 2018/2019 financial year we had 130+ teachers undertaking the TH501 What Catholics Believe, SC501 Understanding the Old Testament and RE501 Religious Education Today papers. We take a blended approach (9 hours online and 9 hours face-to-face) to the delivery of these TCI papers.

## Year 4 Online Religious Education (RE) Assessment Research Project

Our Year 4 online RE assessment research/professional learning project sits alongside current individual RE teacher practice in formative and summative testing, and day-to-day teacher judgements, where teachers interpret meaning and consequence from multiple sources of evidence. Our project provides an additional, objective, and reliable, data set that will add value to individual and collective teacher conversations about the effectiveness of RE teaching within schools and across clusters of schools.

We are seeking to add to the evidence base from which teachers and schools might reflect upon the impact their collective teaching practice has had on their student's learning in RE over a four-year period and, importantly, this data source also enables schools to reflect upon their teaching practice on cohorts of students over time.

## School Building Projects

New school buildings were opened at St Patrick's School (Bryndwr), St Teresa's School (Riccarton), St Joseph's School (Temuka) along with a Hall/Multipurpose space at St Francis of Assisi Catholic School (Mairehau).

## A Selection of 2018/2019 Parish & School Workshops

- The annual formation day for leaders of Christian initiation.
- Prayer of the faithful workshop
- Liturgy of the Word workshop for parishes. A trial First Holy Communion (FHC) project was run in a few parishes. The parish diocesan FHC materials are based on the idea that the parents/adults are the prime faith educators; the parish supports, facilitates and helps 'make' this happen. Adult sessions are often part of the FHC process/programme that parishes run.

The NZ Catholic Bishops Conference's new Catholic Special Character (CSC) Review for Development document was launched with boards of trustees throughout the diocese. This shared our initial thinking as to how a board might possibly undertake its annual internal evaluation and report process to its community and to Bishop Paul.

Given the events in Christchurch on 15th March 2019, a formation and information day was organised for Principals and DRSS. This day focussed on the spiritual and psychological elements of health/wellbeing and managing reactions to traumatic events (in their widest sense).



# Catholic Social Services

Jon Brian, Manager



*The agency's main role is to translate the Bishop's concerns for community wellbeing into readily available no-cost professional social services open to all in need of support in our community.*

The agency constantly grows its client base offering counselling support to families and individuals, educational and therapy group courses for children and adults, family work support, advocacy, budget advice and practical needs assistance via its food bank. Services are targeting families with children and individuals who are struggling financially and would have difficulty finding support and healing elsewhere.

The largest part of intervention is done on agency premises but the agency is also active in the community, mainly in schools. Over the past year our work with young persons continued to increase.

The agency's work relies on the generosity of donors, the general public as well as charitable trusts and foundations and, to some extent, a service delivery agreement with Oranga Tamariki.

Over the past year our services have responded to increased demand, with a much larger number of young people needing support and a considerable increase in mental health related issues. Presenting issues are of an increasingly

complex nature and staff have to constantly keep up with their professional development to be able to identify, address and resolve clients' needs in an effective and efficient way. It is also important for us to see clients in a timely manner to ensure effective intervention and relief.

Focus on the quality of service and an active interest in community well-being help the agency to develop new programmes to adapt to and address ever changing needs in society. Catholic Social Services is flexible when listening to the community and able to provide relevant, meaningful services at all times.

Over the past financial year 558 new client files were accepted for counselling and 3,739 hours were allocated to this service alone. Fifteen group courses provided another 200 hours to more than 100 participants. More than 350 families were helped with essential, basic needs.

The team at Catholic Social Services is privileged to be of service to so many who suffer and grateful for the opportunity to play such a rewarding role in the diocese and the wider community.

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# Annual Financial Report

for the year ended 30 June 2019



# Directory

## Bishop

Most Reverend Paul Martin SM DD

## Bishop Emeritus

Most Reverend Basil Meeking DD

## College of Consultors

Reverend John Adams

Reverend Simon Eccleton

Reverend Geoff Gray

Reverend Frank Kelly

Reverend Rick Loughnan

Reverend Denis Nolan

## Diocesan Management and Finance Board

Most Reverend Paul Martin SM DD

Geoff Bailey - Chairperson

Reuben Casey

Chris Milne

Kristy O'Connor

Sara O'Connor

Edward Sparrow

## Diocesan Education Council

Reverend John Adams

Robin Kilworth

## Diocesan Welfare Council

Peter Sivertsen - Chairperson

Mary Caldwell

Brian Cowan

Joan Doocey

Johnson Karathra

Genevieve Wei



# Executive Directory

## Managers

Diocesan General Manager  
Catholic Education Office  
Diocesan Youth Team  
Catholic Social Services  
Finance & Support Services  
Bishop's Pastoral Office  
Property & Development

Andy Doherty  
Mike Nolan  
James Bryant  
Jon Brian  
Janice Rennell  
Mike Stopforth  
Tony Sewell

## Auditor

**Ernst & Young**  
93 Cambridge Terrace  
P O Box 2091  
Christchurch

## Solicitors

**Cavell Leitch Law**  
Level 3, 111 Cashel Mall  
Christchurch

## Investment Advisors

**JB Were Pty. (NZ) Ltd**  
Level 6, HSBC Tower  
62 Worcester Boulevard  
Christchurch

## Bankers

**Westpac**  
83 Cashel Street  
Christchurch

## Engineers

**Eliot Sinclair & Partners Ltd**  
20 Troup Drive  
Addington  
Christchurch

**Opus International Consultants Ltd**  
12 Moorhouse Avenue  
Christchurch

## Location

**Cathedral House on Washington**  
2 / 9 Washington Way  
Christchurch

# Statement of Financial Position

- as at 30 June 2019

	Notes	30 June 2019 '000	30 June 2018 '000
<b>Current Assets</b>			
Cash and Cash Equivalents		13,771	2,813
Trade and Other Receivables	5	2,528	1,539
Inventories		29	23
Other Financial Assets	7	27,395	36,608
<b>Total Current Assets</b>		<b>43,723</b>	<b>40,983</b>
<b>Non Current Assets</b>			
Long Term Receivables	5	1,769	782
Investment in Associate	22	4,172	4,719
Other Financial Assets	7	39,684	75,806
Property, Plant and Equipment	8	168,762	127,325
Intangible Assets	9	9	21
<b>Total Non Current Assets</b>		<b>214,396</b>	<b>208,653</b>
<b>Current Liabilities</b>			
Trade and other Payables	10	2,251	2,206
Provision for Earthquake Rebuild Costs	11	2,964	4,303
Income in Advance		520	418
Borrowings	12	4,194	437
<b>Total Current Liabilities</b>		<b>9,929</b>	<b>7,364</b>
<b>Non Current Liabilities</b>	12	<b>4,457</b>	<b>973</b>
<b>Net Assets</b>	13	<b>243,733</b>	<b>241,299</b>
<b>Total Equity</b>		<b>243,733</b>	<b>241,299</b>

The Diocesan Management & Finance Board, an advisory board to the Roman Catholic Bishop of Christchurch, recommended that the financial statements be authorised the issue, and he so authorised..

+ P. B. Martin SM

+ Paul Martin SM  
Bishop of Christchurch

27 November 2019



H G Bailey  
Chairman

27 November 2019



# Statement of Changes in Net Assets/Equity

- for the year ended 30 June 2019

	Notes	2019 Actual '000	2018 Actual '000
Opening Equity		<b>241,299</b>	<b>239,551</b>
Net Operating Surplus for the period		2,423	1,220
Other Comprehensive Income		11	528
<b>Total Comprehensive Income for the Period (loss)</b>		<b>2,434</b>	<b>1,748</b>
Closing Equity	13	<b>243,733</b>	<b>241,299</b>

(The attached notes form part of and should be read in conjunction with these financial statements)

# Statement of Comprehensive Revenue and Expense

- for the year ended 30 June 2019

	Notes	2019 Actual '000	2018 Actual '000
Operating Revenue			
Grants and Donations		3,067	2,187
Allocations		561	570
Government Grants	17	5,072	6,240
Investment Income		5,453	6,083
Share of surplus of Associate		700	837
Other Income	18	5,913	3,458
<b>Total</b>	16	<b>20,766</b>	<b>19,375</b>
Less Expenditure			
Employee Benefits & Expenses		3,616	3,323
Consultancy		1,587	1,523
Depreciation & Amortisation		2,281	2,193
School Maintenance		471	60
Finance Costs		73	53
Earthquake Rebuild Costs		7,235	8,090
Other Expenses		3,080	2,913
<b>Total</b>		<b>18,343</b>	<b>18,155</b>
Total Surplus recognised for the period	21	<b>2,423</b>	<b>1,220</b>
Internal Recoveries		1,887	1,765
Less Internal Charges		(1,887)	(1,765)
		0	0
Net Transfers (to)/from Special Funds		40,239	6,784
<b>Net Surplus (after internal transfers)</b>	19	<b>42,662</b>	<b>8,004</b>
Other Comprehensive Revenue and Expense			
Unrealised Gains/(losses) Reserve on Shares		89	640
Unrealised Gains/(losses) Reserve on Bonds		31	(276)
Unrealised Gains/(losses) Reserve on CDF		(109)	164
<b>Total Other Comprehensive Revenue and Expense</b>		<b>11</b>	<b>528</b>
Capital Expenditure	20	(44,960)	(6,557)
Loan Principal Receipts		300	600
Loan Principal Repayments		(399)	(358)
<b>Total Comprehensive Revenue and Expense (after internal transfers and capital expenditure)</b>		<b>(2,386)</b>	<b>2,217</b>
Net Cost by Activity			
Ministry of Liturgy		(1,277)	(1,259)
Ministry of the Word		4,342	1,751
Ministry of Charity		(973)	(1,006)
Overheads		40,570	8,518
<b>Total Net Cost</b>		<b>42,662</b>	<b>8,004</b>



# Statement of Cashflows

- for the year ended 30 June 2019

	Note	2019 '000	2018 '000
<b>Cash Flows From Operating Activities</b>			
<i>Cash was provided from:</i>			
Grants and Donations Received		3,067	2,187
Allocations Received		561	570
Government Grants Received		5,174	4,738
Interest Investment Income Received		4,463	4,884
Dividend Investment Income Received		224	175
Other Income Received		5,944	4,593
		19,433	17,147
<i>Cash was applied to:</i>			
Payments to employees and suppliers		17,801	13,305
Interest Paid		73	53
		17,874	13,358
<b>Net Cash Flows From Operating Activities</b>	<b>21</b>	<b>1,559</b>	<b>3,789</b>
<b>Cash Flows From Investing Activities</b>			
<i>Cash was provided from:</i>			
Fixed Assets Sold		8	5
Decrease in Investments		45,345	0
		45,353	5
<i>Cash was applied to:</i>			
Acquisition of Property, Plant & Equipment		39,235	7,160
Increase in Investments		0	9,077
		39,235	16,237
<b>Net Cash Inflow (Outflow) From Investing Activities</b>		<b>6,118</b>	<b>(16,232)</b>
<b>Cash Flows From Financing Activities</b>			
<i>Cash was provided from:</i>			
Advance of Term Liabilities		3,281	0
		3,281	0
<i>Cash was applied to:</i>			
Repayment of Term Liabilities		0	243
		0	243
<b>Net Cash Inflow (Outflow) From Financing Activities</b>		<b>3,281</b>	<b>(243)</b>
<b>Net Increase (Decrease) In Cash Funds</b>		<b>10,958</b>	<b>(12,200)</b>
Cash balance as at 1 July 2018		2,813	15,013
<b>Cash balance as at 30 June 2019</b>		<b>13,771</b>	<b>2,813</b>
<i>This total is recorded in the financial statements as:</i>			
Cash and Cash Equivalents		13,771	2,813

(The attached notes form part of and should be read in conjunction with these financial statements)

# Statement of Cost of Services

## Ministry of Liturgy - "To Sanctify"

- for the year ended 30 June 2019 (unaudited)

	<b>2019</b> <b>Actual</b> <i>(unaudited)</i> '000	<b>2018</b> <b>Actual</b> <i>(unaudited)</i> '000
Operating Income		
Grants and Donations	68	76
Other Income	160	154
<b>Total</b>	<b>228</b>	<b>230</b>
Less Expenditure		
Personnel Costs	770	725
Consultancy	19	16
Depreciation	62	61
Other	739	702
<b>Total</b>	<b>1,590</b>	<b>1,504</b>
<b>Total (Deficit) recognised for period</b>	<b>(1,362)</b>	<b>(1,274)</b>
Internal Recoveries	66	64
Less Internal Charges	(218)	(211)
	(152)	(147)
Net Transfers (to)/from Special Funds	237	162
<b>Total (Deficit)</b>	<b>(1,277)</b>	<b>(1,259)</b>
Capital Expenditure	(23)	(50)
Loan Principal Receipts	0	0
Loan Principal Repayments	0	0
<b>Net (Deficit)</b> <i>(after internal transfers and capital expenditure)</i>	<b>(1,300)</b>	<b>(1,309)</b>
Net Cost by Activity		
Archives	(90)	(82)
Safeguarding	(28)	(48)
Bishop's Pastoral Office	(125)	(114)
Evangelisation/Pastoral Earthquake Recovery	(94)	(99)
Perpetual Adoration	(9)	(5)
Communication & Online Ministry	(175)	(139)
Thanksgiving Programme	(113)	(103)
Chaplaincy	(239)	(222)
Priestly Formation	(237)	(275)
Cathedral	(38)	(30)
Cathedral Music	(129)	(142)
<b>Total Net Cost</b>	<b>(1,277)</b>	<b>(1,259)</b>



# Statement of Cost of Services

## Ministry of the Word - "To Teach"

- for the year ended 30 June 2019 (unaudited)

	<b>2019</b> <b>Actual</b> <b>(unaudited)</b> '000	<b>2018</b> <b>Actual</b> <b>(unaudited)</b> '000
Operating Income		
Grants and Donations	47	103
Government Grants	4,983	6,152
Investment Income	0	2
Other Income	2,740	1,561
<b>Total</b>	<b>7,770</b>	<b>7,818</b>
Less Expenditure		
Personnel Costs	911	824
Consultancy	489	506
Depreciation	1,922	1,896
School Maintenance	471	60
Interest on Loans	73	53
Other	928	939
<b>Total</b>	<b>4,794</b>	<b>4,278</b>
<b>Total Surplus recognised for period</b>	<b>2,976</b>	<b>3,540</b>
Internal Recoveries	490	480
Less Internal Charges	(569)	(556)
	(79)	(76)
Net Transfers (to)/from Special Funds	1,445	(1,713)
<b>Net Operating Surplus/(Deficit)</b>	<b>4,342</b>	<b>1,751</b>
Capital Expenditure - Diocesan Schools	(6,686)	(4,427)
Capital Expenditure - Other	0	0
<b>Total Capital Expenditure</b>	<b>(6,686)</b>	<b>(4,427)</b>
Loan Principal Receipts	300	600
Repayment of Term Liabilities	(399)	(358)
<b>Net (Deficit)</b> <i>(after internal transfers and capital expenditure)</i>	<b>(2,443)</b>	<b>(2,434)</b>
Net Cost by Activity		
Catholic Education Office	6	4
Attendance Dues	629	22
Diocesan Schools	4,157	2,299
Youth and Young People	(450)	(445)
CCJP	0	0
<b>Total Net Cost</b>	<b>4,342</b>	<b>1,880</b>

# Statement of Cost of Services

## Ministry of Charity - "To Care For"

- for the year ended 30 June 2019 (unaudited)

	<b>2019 Actual (unaudited) '000</b>	<b>2018 Actual (unaudited) '000</b>
Operating Income		
Grants and Donations	280	289
Government Grants	89	88
Other Income	207	329
<b>Total</b>	<b>576</b>	<b>706</b>
Less Expenditure		
Personnel Costs	520	556
Consultancy	37	14
Depreciation	57	53
Other	708	789
<b>Total</b>	<b>1,322</b>	<b>1,412</b>
<b>Total Surplus recognised for period</b>	<b>(746)</b>	<b>(706)</b>
Internal Recoveries	53	11
Less Internal Charges	(408)	(342)
	<b>(355)</b>	<b>(331)</b>
Net Transfers (to)/from Special Funds	128	31
<b>Net Operating Surplus/(Deficit)</b>	<b>(973)</b>	<b>(1,006)</b>
Capital Expenditure	(5)	(86)
Loan Principal Receipts	0	0
Loan Principal Repayments	0	0
<b>Advance of Term Liabilities (after internal transfers and capital expenditure)</b>	<b>(978)</b>	<b>(1,092)</b>
Net Cost by Activity		
Welfare - Catholic Social Services	(112)	(172)
Welfare - Other	(2)	(2)
Governance	(345)	(351)
Pastoral Initiatives	(287)	(252)
Bishop's Conference	(211)	(194)
Catholic Shop	(11)	(29)
Tribunal	(5)	(6)
<b>Total Net Cost</b>	<b>(973)</b>	<b>(1,006)</b>



# Statement of Cost of Services

## Overhead Activities

- for the year ended 30 June 2019 (unaudited)

	2019 Actual (unaudited) '000	2018 Actual (unaudited) '000
Operating Income		
Grants and Donations	2,672	1,719
Allocations	561	570
Investment Income	5,453	6,081
Share of surplus of Associate	700	837
Other Income	2,806	1,414
<b>Total</b>	<b>12,192</b>	<b>10,621</b>
Less Expenditure		
Personnel Costs	1,415	1,218
Consultancy	1,042	987
Depreciation	240	183
Earthquake Rebuild Costs	7,235	8,090
Other	705	483
<b>Total</b>	<b>10,637</b>	<b>10,961</b>
<b>Total Surplus (Deficit) recognised for period</b>	<b>1,555</b>	<b>(340)</b>
Internal Recoveries	1,278	1,210
Less Internal Charges	(692)	(656)
	586	554
Net Transfers (to)/from Special Funds	38,429	8,304
<b>Net Surplus (Deficit) (after internal transfers)</b>	<b>40,570</b>	<b>8,518</b>
Capital Expenditure	(38,246)	(1,994)
Loan Principal Receipts	0	0
Repayment of Term Liabilities	0	0
<b>Net Surplus (Deficit) (after internal transfers and capital expenditure)</b>	<b>2,324</b>	<b>6,524</b>
Net Cost by Activity		
Diocesan General Manager	0	0
Cathedral House Building	0	0
Other Diocesan Properties	(462)	(357)
Administration	(22)	(71)
Insurance	(45)	(64)
Other Income	3,237	3,974
Investment Income	1,292	1,478
Earthquake Recovery	36,572	3,532
Fundraising	(1)	30
<b>Total Net Cost</b>	<b>40,571</b>	<b>8,522</b>

(The attached notes form part of and should be read in conjunction with these financial statements)





# Notes to and forming part of the Financial Statements

- for the year ended 30 June 2019

## 1. Corporate Information

These financial statements of the Roman Catholic Diocese of Christchurch Diocesan Trust (the "Diocese") for the year ended 30 June 2019 were authorised for issue by the Roman Catholic Bishop of the Diocese of Christchurch in accordance with a recommendation from the Diocesan Management and Finance Board on 27 November 2019. The Diocese is registered as a charitable trust and is domiciled in Christchurch New Zealand.

The Diocese relates to the administration function of the Roman Catholic Diocese of Christchurch, and is controlled by the Roman Catholic Bishop of the Diocese of Christchurch (the "Corporation Sole"), who is the sole trustee of the Diocesan Trust.

The Diocese been delegated authority by the Corporation Sole to hold and administer a number of Diocesan assets and matters which have been recorded in the Diocese financial statements:

- ▶ Land and buildings of some Catholic schools, and the Cathedral of the Blessed Sacrament.
- ▶ Earthquake insurance proceeds and repairs in relation to Parish property.

## 2. Statement of Accounting Policies

### Measurement Base:

The financial statements have been prepared on a historical cost basis, except for investments, which have been measured at fair value; and land, buildings and property under development which have been measured at deemed cost.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of the Diocese is New Zealand dollars.

### Statement of Compliance:

The financial statements of the Diocese comply with PBE standards.

## 3. Use of judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

**(a) Judgements**

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the consolidated financial statements include the following:

Judgement has been used to assess whether revenue is from an exchange or non-exchange transaction. Judgement is used to assess whether service given or expenses incurred are of an equal value to the revenue received.

**(b) Assumptions and estimation uncertainties**

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 30 June 2019 include the useful lives, depreciation method and rate in relation to property, plant and equipment.

The useful lives and residual value of assets are assessed using the following indicators to determine potential future use and value from disposal:

- ▶ The condition of the asset
- ▶ The nature of the asset, its susceptibility and adaptability to change in technology and processes
- ▶ Availability of funding to replace the asset

## **4. Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements.

**(a) Tier 2 Public Benefit Entity Standards, Reduced Disclosure Regime**

The financial statements of the Diocese have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Tier 2 PBE standards with disclosure concessions relevant for not-for-profit public benefit entities. The Diocese is eligible to report in accordance with Tier 2 PBE standards because it does not have public accountability and it is not large.

The primary objective of the Diocese is to provide administrative services for the Catholic community rather than making a financial return. As such, the Diocese is a public benefit entity for financial reporting purposes.

The accounting policies adopted in these financial statements are consistent with those of the previous financial year.

**(b) Goods and Services Tax (GST)**

These financial statements have been prepared on a GST exclusive basis except for Receivables and Payables in the Statement of Financial Position, which are recorded at their GST inclusive values.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

### **(c) Income Tax**

The Diocese is exempt from income taxation under the provisions of section CW41 and CW42 of the Income Tax Act 2007.

### **(d) Revenue Recognition**

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Diocese, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Diocese revenue streams must also be met before revenue is recognised.

#### Revenue from exchange transactions

1. Interest income is recognised using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.
2. Dividends are recognised when received.
3. Property Sales are recognised at the date of settlement.

#### Revenue from non-exchange transactions

Non-exchange transactions are those where the Diocese receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

1. Gifts, donations and bequests are recorded as income for the year in which they are received.
2. Government grants and other funding is measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the Diocese and the revenue can be reliably measured. To the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the Diocese has satisfied these conditions.

### **(e) Cash and Cash Equivalents**

Cash and cash equivalents in the statement of financial position and statement of cashflows includes cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.



## (f) Trade and Other Receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

A provision for impairment of receivables is established when there is objective evidence that the Diocese will not be able to collect all amounts due according to the original terms of receivables. Financial difficulties of the debtor or default payments are considered objective evidence of impairment. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest rate computed at initial recognition.

## (g) Financial Assets

The Diocese classifies its financial assets into the following categories: loans and receivables and available for sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determine the classification of investments at initial recognition and re-evaluate this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the income statement.

Purchases and sales of investments are recognised on trade-date, the date on which the Diocese commit to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Diocese has transferred substantially all the risks and rewards of ownership.

### 1. Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial recognition, they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the income statement. Loans and receivables are classified as 'trade and other receivables' in the balance sheet.

Currently, the Diocese has short term deposits and trade and other receivables in this category.

### 2. Available for sale financial assets

These are non-derivative financial assets, principally equity securities and fixed interest securities that are designated as available for sale or are not classified as loans and receivables. After initial recognition, available for sale assets are measured at fair value with gains or losses being recognised as a separate component of equity until the investment is derecognised or until the investment is determined to be impaired, at which time the cumulative gain or loss previously reported in equity is recognised as profit or loss.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The fair value of available for sale financial assets has been determined by JB Were (NZ) Ltd. Equity investments are at market value as determined by the various stock exchanges that the assets are held on, eg NZX, ASX, FTSE, NYSE. For fixed interest securities, market value is determined by either the NZX Debt market or the Trading Banks market spread data for those securities that do not trade on the NZ Debt market platform.

Currently, the Diocese has equity securities and fixed interest securities in this category.

## (h) Impairment of Financial Assets

At each balance date the Diocese assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the income statement.

### (i) Available for Sale Financial Assets

For available for sale financial assets, classified as fair value through equity, a significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. If such evidence exists, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the income statement) is removed from equity and recognised in the income statement.

### (ii) Loans and receivables

Impairment of a loan or a receivable is established when there is objective evidence that the Diocese will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/client, probability that the debtor/client will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. Impairment losses are recognised directly against the instruments carrying amount.

## (i) Property, Plant & Equipment

Property, plant and equipment consist of:

- ▶ Land and Buildings;
- ▶ School Improvements (*new buildings, additions to existing buildings, fitouts*);
- ▶ Computer equipment;
- ▶ Furniture, fixtures and equipment;
- ▶ Motor vehicles and
- ▶ Work in Progress.

Property, plant and equipment are initially measured at cost. Cost represents the value of the consideration given to acquire the asset and the value of other directly attributable costs that have been incurred in bringing the asset to the location and condition necessary for its intended use. Subsequent to initial recognition, property, plant and equipment is carried at cost less accumulated depreciation and accumulated impairment losses.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

### Depreciation

Depreciation is provided on a straight line basis on all property plant and equipment excluding land and work in progress at rates that will write off the cost (or deemed cost) of the assets to their estimated residual values over their estimated useful lives. The depreciation rates are as follows:

Buildings	50 years	2%
Computer Equipment	3 years	33%
Furniture, Fixtures and Equipment	10 years	10%
Motor Vehicles	4 years	25%
School improvements	5 -60 years	1.7% - 20%

The estimated useful lives and residual values are reviewed at each financial year end.

## Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the income statement.

### (j) Leases

Operating lease payments are recognised as an expense in the income statement on a straight-line basis over the lease term.

### (k) Impairment of non-cash-generating assets

For non-financial non-cash-generating assets, except for those assets that are valued using the revaluation model, the Diocese assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Diocese estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

### (l) Foreign Currencies

Transactions in foreign currencies are initially recorded in the functional currency by applying a rate of exchange ruling at the date of the transaction.

At balance date foreign monetary assets are translated at the closing rate, and exchange variations arising from these translations are recognised in the income statement.

### (m) Employee Benefits

Liability is made for benefits accruing to employees in respect of salaries and wages, annual leave, sick leave and retirement entitlements when there is a present obligation arising from a past event.

#### *Short-term benefits*

Employee benefits that the Diocese expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay, which are expected to approximate to the remuneration rate expected to apply at the time of settlement.

These include salaries and wages accrued up to balance date, annual leave earned, but not yet taken at balance date and expected to be taken within the next 12 months and accumulating sick leave.

The Diocese recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year.

The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that the Diocese anticipate it will be used by staff to cover those future absences.



## (n) Intangible Assets

### Software

Software is a finite life intangible asset and is recorded at cost less accumulated amortisation and impairment. Amortisation is charged on a straight line basis over their estimated useful lives between 3 and 5 years. The estimated useful life and amortisation method is reviewed at the end of each annual reporting period.

Costs associated with maintaining computer software are recognised as an expense when incurred.

### Software Licenses

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use, the specific software. The software has a finite life.

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the income statement.

The useful lives and associated amortisation rates for software have been estimated as follows:

Software	3-5 years	20-33%
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## (o) Trade and Other Payables

Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

## (p) Borrowings

Borrowings are initially recognised at their fair value net of transaction costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the borrowings.

Borrowings are classified as current liabilities unless the Diocese has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

### Borrowing Costs

Borrowing costs are recognised as an expense when incurred. The Diocese does not currently hold qualifying assets but if it did, the borrowing costs directly associated with this asset would be capitalised (including any other associated costs directly attributable to the borrowing and temporary investment income earned on the borrowing).

## (q) Government Grants

Government Grants are recorded as income in the income statement when they are received. Any surplus/deficit remaining in the cost centre at balance date is transferred to/from equity by way of a special reserve relating to that cost centre.

The Diocese receives government grants relating to diocesan schools and from Child Youth and Family. There is an obligation to use the grants for the purpose they were granted for.

## (r) Provisions

A provision for the estimated cost to rebuild Parish property is recognised when the Parish rebuild plan has been finalised and approved by the Diocesan Management and Finance Board and the Bishop.

## (s) Investment in Associates

Associates are entities over which the Diocesan Trust has significant influence and that are neither controlled entities nor joint ventures. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

The Diocesan Trust holds 100% of the ownership interest in the form of equity structure in its associate, the Catholic Development Fund. The Catholic Development fund is a Trust established by the Roman Catholic Bishop of the Diocese of Christchurch by Deed of Trust dated 21 December 1967 and is domiciled in New Zealand. The trustees are appointed by the Roman Catholic Bishop of the Diocese of Christchurch.

## 5. Trade and other Receivables

	<b>2019</b>	<b>2018</b>
	'000	'000
Trade & Other Debtors	4,034	1,477
<i>(less Provision for Impairment of Debtors)</i>	(67)	(461)
Rebuild Debtors	0	719
Interest Receivable	24	18
GST Receivable	306	568
<b>Total</b>	<b>4,297</b>	<b>2,321</b>
Less Non - Current Portion	(1,769)	(782)
<b>Total Current Trade and Other Receivables</b>	<b>2,528</b>	<b>1,539</b>

*All trade and other receivables relate to exchange transactions.*

## 6. Provision for Impairment of Debtors

	<b>2019</b>	<b>2018</b>
	'000	'000
As at 1 July	461	421
Arising during the year	30	150
Used during the year	(424)	(110)
<b>As at 30 June</b>	<b>67</b>	<b>461</b>

*This provision relates to debtors where it is evident that not all amounts due will be able to be collected.*

## 7. Other Financial Assets

	<b>2019</b>	<b>2018</b>
	'000	'000
Catholic Development Fund Deposits	3,253	2,509
Bonds & Notes	43,428	68,704
Bank Deposits & Finance Company Deposits	13,000	34,100
Offshore Bond Fund	1,072	1,007
Shares	6,326	6,094
<b>Total</b>	<b>67,079</b>	<b>112,414</b>
Less Current Portion	(27,395)	(36,608)
<b>Total Non-Current Investments</b>	<b>39,684</b>	<b>75,806</b>



## 8. Property Plant & Equipment

30 June 2019	Opening Cost '000	Additions '000	Disposals '000	Closing Cost '000	Current Yr Deprn. '000	Accum Deprn '000	Book Value '000
Land	44,079	27,044	0	71,122	0	0	71,122
Buildings	14,368	10,552	0	24,920	340	3,185	21,735
Buildings ( <i>Work in Progress</i> )	1,239	(1,153)	0	86	0	0	86
Furniture & Equipment	1,336	94	0	1,430	163	1,008	422
Motor Vehicles	518	104	85	537	65	328	209
School Improvements	82,211	4,501	0	86,712	1,701	18,025	68,688
School Improvements ( <i>Work in progress</i> )	3,939	2,562	0	6,501	0	0	6,501
<b>Total</b>	<b>147,689</b>	<b>43,703</b>	<b>85</b>	<b>191,307</b>	<b>2,269</b>	<b>22,546</b>	<b>168,762</b>

30 June 2018	Cost '000	Current Yr Deprn. '000	Accum Deprn '000	Book Value '000
Land	43,972	0	0	43,972
Land ( <i>Work in Progress</i> )	107	0	0	107
Buildings	14,368	312	2,844	11,524
Buildings ( <i>Work in Progress</i> )	1,239	0	0	1,239
Furniture & Equipment				
Furniture & Equipment ( <i>Work in progress</i> )	1,336	135	850	486
Motor Vehicles	518	52	346	172
School Improvements	82,211	1,683	16,324	65,887
School Improvements ( <i>Work in progress</i> )	3,939	0	0	3,939
<b>Total</b>	<b>147,689</b>	<b>2,182</b>	<b>20,364</b>	<b>127,325</b>

Land and buildings contained in fixed assets to the value of \$338,000 have been donated for specific use as a tertiary chaplaincy centre. Should the Diocese cease to use the building for the purpose specified in the original terms of the donation, ownership of the building will revert to the previous owners. Diocesan management consider the likelihood of this occurring to be remote.

## 9. Intangible Assets

	Cost or Revaluation <i>'000</i>	Current Yr Deprn. <i>'000</i>	Accum Deprn <i>'000</i>	Book Value <i>'000</i>
<b>30 June 2019</b>				
Software	207	12	198	9
<i>(Work in Progress)</i>	0	0	0	0
	<b>202</b>	<b>12</b>	<b>198</b>	<b>9</b>
<b>30 June 2018</b>				
Software	202	11	181	21
<i>(Work in Progress)</i>	0	0	0	0
	<b>202</b>	<b>11</b>	<b>181</b>	<b>21</b>

## 10. Trade and Other Payables

	2019 <i>'000</i>	2018 <i>'000</i>
Creditors & Accruals	2,045	1,961
Employee Entitlements	203	181
Advance from Mt Magdala Trust	0	0
Other Current Liabilities	3	64
<b>Total</b>	<b>2,251</b>	<b>2,206</b>

Trade and other payables relate to exchange transactions.

## 11. Provision for Earthquake Rebuild Costs

	2019 <i>'000</i>	2018 <i>'000</i>
As at 1 July	4,303	1,616
Arising during the year	2,964	4,303
Released during the year	(17)	(116)
Used during the year	(4,286)	(1,500)
<b>As at 30 June</b>	<b>2,964</b>	<b>4,303</b>

This provision relates to earthquake rebuild projects that have been approved but are not yet complete. The timing of the outflows are expected to be complete by 30 June 2020.

## 12. Borrowings

Other Loans are unsecured, being in respect of properties held by the Catholic Diocese.

Other Loans are due to the Catholic Development Fund (\$1,311,000, and 4.97% interest) and to the vendor of a property purchase (\$7,340,000 interest free).

	<b>2019</b>	<b>2018</b>
	'000	'000
Other Loans	8,651	1,410
Less Current Portion	4,194	437
<b>Total Non-Current Liabilities</b>	<b>4,457</b>	<b>973</b>

## 13. Equity

Equity is made up of general equity, special purpose funds and unrealised gain reserves.

The special purpose funds result from:

- ▶ bequests that have restrictions over their use;
- ▶ contractual funding for specific purposes;
- ▶ decisions taken by the Diocesan Management and Finance Board to set funds aside for a specific purpose.

Sufficient cash and investment balances are retained to cover these special purpose funds.

The unrealised gains reserves are used to record increments and decrements in the fair value of available for sale assets.

<b>Equity</b>	<b>2019</b>	<b>2018</b>
	'000	'000
General Equity	169,627	126,965
Special Purpose Funds	69,798	110,038
Unrealised Gains Reserves	4,308	4,296
<b>Total Equity</b>	<b>243,733</b>	<b>241,299</b>



<b>Special Purpose Funds</b>	<b>2019</b>	<b>2018</b>
	'000	'000
Education – Diocesan School Capital & Maintenance Programme	7,429	7,981
Education – Attendance Dues	(481)	(376)
Education – General	740	708
Education – Dallington School	136	126
Youth	299	288
Youth & Education	164	158
Catholic Social Services	944	920
Pastoral – Missionary	598	554
Pastoral – Ongoing Formation, Education & Seminary	1,682	1,729
Aged Care	1,372	1,354
Bishop's Capital Health Fund <i>(90% Income distributed to Clergy Trust Fund)</i>	237	234
CCJP	14	14
Darfield Parish <i>(Income distributed to Darfield Parish)</i>	100	100
Property Reserve	12,687	12,687
Dallington Land Settlement Reserve	1,783	1,653
Earthquake Recovery	39,124	79,487
Fundraising	2,720	2,212
Other	250	209
<b>Total Special Purpose Funds</b>	<b>69,798</b>	<b>110,038</b>
	<b>2019</b>	<b>2018</b>
	'000	'000
<b>Unrealised Gains Reserves</b>		
<i>Unrealised Gains Reserve on Shares</i>		
Opening Balance	1,753	1,113
Movement during the year	89	640
<b>Closing Balance</b>	<b>1,842</b>	<b>1,753</b>
<i>Unrealised Gains Reserve on Bonds</i>		
Opening Balance	2,484	2,758
Movement during the year	31	(274)
<b>Closing Balance</b>	<b>2,515</b>	<b>2,484</b>
<i>Unrealised Gains/ Losses Reserve on CDF</i>		
Opening Balance	59	(105)
Movement during the year	(109)	164
<b>Closing Balance</b>	<b>(49)</b>	<b>59</b>
<b>Total Unrealised Gains Reserves</b>	<b>4,308</b>	<b>4,296</b>

## 14. Capital Management

The Diocese capital is its equity, which comprises retained earnings and reserves. Equity is represented by net assets. When managing capital, management's objective is to ensure the entity continues as a going concern. It is the policy of the Diocese to fund operational expenses from operational income each year. Some non-operational expenditure is funded from reserves. Special purpose reserves may be used to fund or partially fund activities that meet the criteria (special purpose) of the reserve.

Capital is also managed in terms of the Diocese's Treasury Policy which is reviewed from time to time.

The Diocese is not subject to any external capital requirements.

## 15. Financial Instruments

Detail of the significant accounting policies and method adopted, including the criteria for recognition and the basis in which income and expenses are recognised in respect of each class of financial asset, and financial liability are disclosed in the Statement of Accounting Policies.

<b>30 June 2019</b>	<b>Cash &amp; Cash Equivalents</b>	<b>Trade &amp; Other Receivables</b>	<b>Other Financial Assets</b>	<b>Total Financial Assets</b>
Loans and Receivables	13,771	4,297	0	18,068
Available For Sale	0	0	67,079	67,079
<b>Total Financial Assets</b>	<b>13,771</b>	<b>4,297</b>	<b>67,079</b>	<b>85,147</b>

<b>30 June 2019</b>	<b>Trade &amp; Other Payables</b>	<b>Borrowings</b>	<b>Total Financial Liabilities</b>
Recorded at Amortised Cost	5,215	11,750	16,965
<b>Total Financial Liabilities</b>	<b>5,215</b>	<b>11,750</b>	<b>16,965</b>
<b>Net Exposure</b>	<b>13,771</b>	<b>(918)</b>	<b>55,331</b>

<b>30 June 2018</b>	<b>Cash &amp; Cash Equivalents</b>	<b>Trade &amp; Other Receivables</b>	<b>Other Financial Assets</b>	<b>Total Financial Assets</b>
Loans and Receivables	2,813	2,321	0	5,134
Available For Sale	0	0	112,414	112,414
<b>Total Financial Assets</b>	<b>2,813</b>	<b>2,321</b>	<b>112,414</b>	<b>117,548</b>

<b>30 June 2018</b>	<b>Trade &amp; Other Payables</b>	<b>Borrowings</b>	<b>Total Financial Liabilities</b>
Recorded at Amortised Cost	6,509	1,410	7,919
<b>Total Financial Liabilities</b>	<b>6,509</b>	<b>1,410</b>	<b>7,919</b>
<b>Net Exposure</b>	<b>2,813</b>	<b>(4,188)</b>	<b>111,004</b>

## 16. Revenue

<b>Revenue from Non-exchange Transactions</b>	<b>2019</b>	<b>2018</b>
	'000	'000
Grants and Donations	3,067	2,187
Allocations	561	570
Government Grants	5,072	6,240
<b>Total</b>	<b>8,700</b>	<b>8,997</b>
<hr/>		
<b>Revenue from Exchange Transactions</b>	<b>2019</b>	<b>2018</b>
	'000	'000
Gain on Realisation of Investments	1,206	565
Interest Income	3,914	5,343
Dividend Income	224	175
Share of Surplus of Associate	809	837
Other Income (note 18)	5,913	3,458
<b>Total</b>	<b>12,066</b>	<b>10,378</b>
<hr/>		
<b>Total revenue from both Non-exchange and Exchange transactions</b>	<b>20,766</b>	<b>19,375</b>

## 17. Government Grants

Government Grants are received from the Ministry of Education for major capital and maintenance work to be undertaken within the Diocesan schools; and from Oranga Tamariki - Ministry for Children for services provided by Catholic Social Services.

## 18. Other Income

	<b>2019</b>	<b>2018</b>
	'000	'000
Education ( <i>Attendance Dues, Special Character Contributions &amp; Foreign Fee Paying Students</i> )	1,999	1,642
Catholic Shop Sales	134	128
Gain on Sales	8	0
Rebuild Income ( <i>Parish Contribution</i> )	1,563	748
Other Income	2,209	940
<b>Total</b>	<b>5,913</b>	<b>3,458</b>



## 19. Net Operating Surplus/(Deficit)

	<b>2019</b>	<b>2018</b>
	'000	'000
<i>After Charging:</i>		
Auditor's Fees - Audit Fees	31	34
Auditor's Fees - Other Services	43	24
Employee Benefits and Expenses	3,188	2,889
Donations Expense	61	0
Interest Expense	73	53
Lease Expense	284	306
Provision for Doubtful Debts	29	150
Bad Debts Written Off	424	110
Loss on Investments	111	0
<i>Including:</i>		
Interest Revenue	3,914	5,342
Dividend Revenue	224	175
Gain on Realisation of Investments	1,206	565

## 20. Capital Expenditure

	<b>2019</b>	<b>2018</b>
	'000	'000
Diocesan Schools	7,063	5,262
Land & Buildings	36,443	942
Computer Equipment	59	165
Vehicles	104	104
Other Plant & Equipment	35	67
Intangible Assets	5	2
	<b>43,709</b>	<b>6,542</b>

Land and Buildings capital expenditure includes the purchase of land & buildings for the new Marian College site in Northcote. The Diocese has also acquired some land parcels for the proposed new Cathedral site as a result of the announcement that the Cathedral of the Blessed Sacrament will be deconstructed.

## 21. Reconciliation of Net Surplus with Cash flows from Operating Activities

	2019 '000	2018 '000
Net Surplus / (deficit)	2,423	1,220
<b>Add/(Less) Non Cash Items:</b>		
Depreciation and Amortisation	2,281	2,193
(Gain)/Loss on Sale of Asset	(8)	(5)
Change in CDF Equity	549	(451)
	<b>5,245</b>	<b>2,957</b>
<b>Movements in Other Working Capital Items:</b>		
Decrease/(Increase) in Prepayments	0	0
Decrease/(Increase) in Accounts Receivable	(2,238)	(61)
Decrease/(Increase) in Stock	(6)	(4)
Decrease/(Increase) in GST Receivable	262	(208)
(Decrease)/Increase in Accounts Payable	2,644	2,055
(Decrease)/Increase in Holiday Pay	22	(72)
(Decrease)/Increase in Income in Advance	102	(1,503)
	786	207
Plus/ (Less) Fixed Assets in Accounts Payable	(4,472)	625
	(4,472)	625
<b>Net Cash Flow from Operating Activities</b>	<b>1,559</b>	<b>3,789</b>

## 22. Catholic Development Fund

The Catholic Development Fund (CDF) is a charitable Trust that is administered by the Diocese. It provides a facility for investors to deposit funds, and a loan facility for Catholic objectives. The investment in the CDF has been reflected in the financial statements on an equity accounting basis, on the basis that the Diocese has the capacity to affect, but not unilaterally control, the operating activities of the CDF. The closing carrying amount takes into account material movements that occurred between 31 March and 30 June.

The Roman Catholic Bishop of the Diocese of Christchurch provides a guarantee in respect of depositors funds placed with the CDF. The likelihood of this guarantee being called is considered to be remote.

<b>Catholic Development Fund</b>	<b>2019</b> '000 (31 March)	<b>2018</b> '000 (31 March)
Surplus	824	920
Distribution to Diocese <i>(included within Investment Income)</i>	500	650
Unrealised gains/(losses) in fair value of Available for Sale Financial Assets	(166)	183
Diocese Investment in CDF:	(30 June)	(30 June)
Opening Carrying Amount	4,719	4,268
Closing Carrying Amount	4,172	4,719

## 23. Related Party Transactions

The Diocese invests funds in the CDF (refer Note 7), and has borrowings from the CDF (refer Note 12). The Diocese provides assistance to the CDF in managing its day to day operations. In October 2002 the Management and Finance Board of the Diocese resolved to stop charging the CDF for these services. An annual distribution was received from the CDF of \$500,000. Interest on deposits is received from and interest on loans has been paid to the CDF. No debts were forgiven or written off during the period.

The Diocese has invoiced various Parishes for the recovery of costs incurred through the rebuild and repair of certain Parish owned buildings. There are extended payment terms on these invoices, with payment expected within 10 years of the invoice date.

## 24. Key Management Personnel

Key Management Personnel of the Diocese includes the Management and Finance Board and the Management Team. The members of the Management and Finance Board are volunteers. The total remuneration of key management personnel and number of individuals, on a full-time equivalent basis, receiving remuneration from the Diocese are:

	2019		2018	
	FTE	Salary '000	FTE	Salary '000
Management and Finance Board	6	0	6	0
Management	6.6	1,014	6.5	933

There was no other remuneration, compensation, non-arm's length transactions or loans (including to close family members in the year) (2018: nil).

## 25. Commitments

As at 30 June 2019 there are commitments for the following:

	2019	2018
	'000	'000
<b>Capital Commitments</b>		
School Improvements	1,699	0
Other	0	0
<b>Total Capital Commitments</b>	<b>1,699</b>	<b>0</b>
<b>Lease Commitments</b>		
Within one year	206	207
Two to five years	313	351
Five years plus	696	696
<b>Total Lease Commitments</b>	<b>1,215</b>	<b>1,254</b>

The Diocese has entered into a long term lease arrangements for certain school land, and Diocesan office space. The leases have remaining terms ranging from 12 to 18 years.



## 26. Contingent Liabilities and Contingent Assets

A contingent liability exists in respect of earthquake damage related rebuild costs. In the Bishop's Pastoral Letter dated 15 August 2015 he outlined in broad terms the plan for the rebuilding of Parish, School and Diocesan property following the earthquakes of 2010 and 2011. In that plan, the Bishop outlined that in all cases, the Diocese will underwrite any shortfall so that projects can start before all the money has been raised. Detailed plans and costings are yet to be prepared and approved for all of this work. Approval for each project will be assessed on a case by case basis and subject to affordability. The total cost of rebuild across Parishes, Schools, and Diocesan property will be incurred over a period of up to 20 years.

A Contingent asset exists in respect of fundraising revenue. Fundraising campaigns have begun in a number of Parishes throughout the Diocese. Total pledges to 27 August 2019, including amounts to be received over the next 10 years, amount to \$6.6m, of which \$3.2m has been received to date. This asset is contingent upon the donors honouring their pledges.

## 27. Subsequent Events

Subsequent to balance date the Diocese has entered contracts to purchase further parcels of land for the proposed new Cathedral site.

On 26 July 2019, The Roman Catholic Bishop of the Diocese of Christchurch acquired 100% of a company that owns land in the central city. On 29 October 2019, The Diocese paid a deposit towards another central city land purchase with settlement expected on 19 December 2019. The total value of these acquisitions is \$29,000,000.

As at the time the financial statements were authorised for issue, the Diocese was in negotiations regarding additional land purchases. Due to the ongoing nature of this, we are unable to estimate the financial effect.

There were no other significant events after balance date affecting the financial statements.



# Independent Auditor's Report

To the Roman Catholic Diocese of Christchurch Diocesan Trust

Report on the audit of the financial statements



EY

Building a better  
working world

Chartered Accountants

## Opinion

We have audited the financial statements of Roman Catholic Diocese of Christchurch Diocesan Trust ("the Diocesan Trust") on pages B4 to B11 and B13 to B31, which comprise the statement of financial position of the Diocesan Trust as at 30 June 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended of the Diocesan Trust and the notes to the financial statements including a summary of significant accounting policies.

In our opinion, the financial statements on pages B4 to B7 and B13 to B31 present fairly, in all material respects, the financial position of the Diocesan Trust as at 30 June 2019 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

This report is made solely to the Roman Catholic Bishop of the Diocese of Christchurch, as trustee. Our audit has been undertaken so that we might state to the Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Diocesan Trust and the Trustee, for our audit work, for this report, or for the opinions we have formed.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Diocesan Trust in accordance with Professional and Ethical Standard 1 (revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than in our capacity as auditor, we have performed other assurance services. We have no relationship with, or interest in, the Diocesan Trust. Partners and employees of our firm may deal with the Diocesan Trust on normal terms within the ordinary course of trading activities of the Diocesan Trust.

## Information other than the financial statements and auditor's report

The Trustee of the Diocesan Trust is responsible for the Annual Report, which includes information other than the financial statements and auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and, if uncorrected, to take appropriate action to bring the matter to the attention of users for whom our auditor's report was prepared.

## Trustee's responsibility for the financial statements

The Trustee is responsible, on behalf of the Diocesan Trust, for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as the Trustee determine is necessary to enable the preparation of financial statements that

are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustee is responsible for assessing on behalf of the entity the Diocesan Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Diocesan Trust or cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International

Standards on Auditing (New Zealand) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board website: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities>. This description forms part of our auditor's report.



Chartered Accountants  
Christchurch  
27 November 2019

## Acknowledgements

The Bishop acknowledges, and is grateful for, the goodwill of his parishes and the wider community through their generosity in giving of legacies, grants, trusts and donations. These are an important part of the income he receives, and help to support and compliment his pastoral mission.

To those who share in his mission and continue to support the work of his priests, his most sincere thanks.

### Donations and Grants

- ▶ Dr & Mrs R J Furkert
- ▶ Jones Foundation Charitable Trust
- ▶ Diocesan Foundation
- ▶ Hoatu Trust
- ▶ Maurice Carter Charitable Trust
- ▶ NZ Lotteries Grants Board
- ▶ Blackaby Charitable Trust
- ▶ Rata Foundation
- ▶ Society of Mary Trust Board
- ▶ The Philip Brown Fund
- ▶ Nestor Bayliss Trust
- ▶ Tindall Foundation
- ▶ The Southern Trust
- ▶ J Shanley Trust
- ▶ The Hogan Charitable Trust No. 2
- ▶ Cavell Leitch
- ▶ Parishes of the Diocese by way of the Parish Donation
- ▶ Those regular donors to the work of Catholic Social Services and the Catholic Youth Team
- ▶ Those donors who have contributed to the "Our Turn, Our Future" fundraising campaigns
- ▶ Those donors who have contributed to the Bishop's Care Fund

### Bequests

- ▶ Estate G P Welsh
- ▶ Estate Eva Harry
- ▶ Estate Glenys Dixon
- ▶ Est K E Barrow





The photographs featured throughout this report are of the opening of the new St Patrick's Church in Lincoln, this replaces an existing damaged church on the same site, which was badly damaged in the Christchurch earthquakes. The church has been designed in a traditional cruciform plan arrangement and each space is significant to the liturgy and informs the hierarchy and spatial arrangement of the church.

Materials have been selected to provide resilience to the structure but also draw on the enduring beauty of natural finishes. For this purpose, timber plays a big part in the design. The super structure is formed using laminate timbers and the vaulted timber ceiling creates a sense of vertical scale in the Nave that reinforces the transcendence of the space.

Key interior joinery also incorporates extensive timber elements. This includes the refurbished existing pews and crucifix. The salvaged marble altar top was also recycled and compliments the design with new concrete and timber elements.

St Patrick's Church was a finalist for the Public Design Award in the annual NZ Wood Resene Timber Design Awards.

 catholic diocese  
of christchurch  
to sanctify - to teach - to care for

[www.chhcatholic.nz](http://www.chhcatholic.nz)