



# ANNUAL GENERAL MEETING 20 25





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## AGM AGENDA

### Society of Christian Youth Camps Waiholā Incorporated

#### Notice of Annual General Meeting

The Society of Christian Youth Camps Waiholā Incorporated warmly invites you to attend the Annual General Meeting (AGM) to be held at the Main Lodge on Saturday, 27th July 2025 at 10am.

The AGM is a time of reflection and thanksgiving to the Lord for His faithfulness over the past year. It is also an opportunity for fellowship and to look forward together to the coming year as we serve the Lord in ministry at CYC Waiholā.

#### Meeting Agenda

- Welcome
- Opening Devotion
- Apologies Received
- Adoption of Meeting Agenda
- Minutes of Previous Meeting
- Matters Arising
- General Business
  - Annual Reports
  - Financial Reports
  - Appointment of financial reviewer
  - Proposed Budget
- Council of Management Election
- Society Rule Change Proposal
- Corporate Prayer





# CHAIRMAN'S REPORT

I would like to give thanks for the facility and grounds of CYC. The staff, the volunteers, and the supporters that continue to serve in the giftings they have.

In the last year, I have heard the story of a blind evangelist (Andrew Johnston, 1895-1985) who lived and served God. I have met people who were converted because of the ministry. My grandmother was converted at a camp (Pounaweia) from a non-Christian home, and went on to serve God in so many ways. We never know the seeds that are planted and multitude of lives changed around the globe when we love the people God places in our presence.



CYC provides a practical opportunity for many Christians to fulfil the Great Commission, where you can go and live with people for a week or weekend, and have the opportunity to be alongside young people who want to grow in their faith.

You have the opportunity to disciple leaders, and introduce people to their Creator for the first time. These are great privileges, and the camps we run provide perfect opportunity for everyone to grow in their faith. Many of the school groups that come and stay are also introduced to CYC and how Christians live and serve people in their communities.

We warmly welcome Christians to join our Society, and support the continuation of the work that was started. It seems to me the greatest joys in life come from seeing others get to know God and live in the way He designed them to.

We value your prayers and support in the ways that God has gifted you to serve. It brings me great joy to know that many of the campers will be seen again because we have an eternal hope in common.

Please continue to pray we will make wise decisions and provide the necessary direction for the future.

**Paul Paton | CYC Waihola Chairman**



# OPERATIONS MANAGER'S REPORT

"Let us not become weary in doing good, for at the proper time we will reap a harvest if we do not give up."

- Galatians 6:9

This passage offers encouragement to Christians who may feel overwhelmed by the demands of the Christian life. After outlining the dangers of sin and the challenges of living by the Spirit, Paul urges believers not to lose heart in doing good (Galatians 6:9). He assures them that their efforts will bear fruit in time if they persevere.

To combat weariness, the passage stresses the importance of rest, discernment, and reliance on God's provision. Believers must trust that God will accomplish His purposes in His timing. Paul points to the promised reward for faithful service, encouraging Christians to stay committed, knowing their efforts are not in vain (1 Corinthians 15:58).



The last year at CYC has brought real blessings as we see firsthand God's hand on this ministry. To have been able to run 15 camps with an abundance of volunteers has not been of our doing. We pray for the young people whose lives have been touched by these camps, that the seed that has been sown may bear fruit. It has been very encouraging to see young people attend the camps that have found out about them through their school camps.

We have been able to accomplish some good work around the camp, slowly attending to maintenance tasks. We are blessed with such an amazing facility, but to keep it well maintained and looking good takes time and money. We really appreciate the hard work that has gone into the site over the last 60 years, and it is our intent to be good caretakers for the generations ahead. Sometimes it becomes a bit of a burden when we consider the priority list of all the things that need to be accomplished and to what extent and we pray that in our time here at CYC we may be good stewards.

Activities that are offered to the groups (particularly the schools) have taken up a large chunk of Chris's time from September through to May. Nerima (now Esther) and Chris are on the coal face when engaging with the young people who come to CYC. The way they engage and encourage shows Christ's love and I am very thankful for their perseverance particularly when the day is long and they deal with some interesting characters.







Sadly, we had to say goodbye to Nerima as she has been called to Auckland to support her family after the passing away of her mother. She will be missed, as she not only provided activity instruction, but also supported the office admin with all the Health and Safety compliance work. She was a valuable member of the team, and her support for the ministry here at CYC over the years (and hopefully again in the future) is much appreciated.

With the loss of Nerima, we also lost Nathan. This is significantly noticeable as he has been Treasurer for the last 3.5 years. His insight and guidance have been appreciated, and his catch phrase "mission drift" has been a great prompt when we are confronted by so many challenges.

We also give thanks to God for the provision of Esther Currie who is joining the team in the role of Activities Coordinator. She has strong family ties to CYC and is very keen to embark on this role.

We need to remain focused on what God has called us to do at CYC - "Sharing the hope of Jesus Christ through outdoor adventure and holiday camps". It is easy to get distracted at times with the pressures of the accommodation groups, and the need/desire to accomplish things that incur high costs. We are constantly reminded that God knows our needs better than we do, and He gives what is needed, when it is needed. This has been abundantly clear this year as we have come out of the year in a better financial position than when we went in, even after accomplishing all that has been done on the facilities side. Praise be to God.



The ministry and work at CYC is reliant on many to reach young people with God's love and saving grace. Our team of 4 part-time paid staff are greatly encouraged by the support of our volunteers, but we also know that that support is ongoing and we need the network of Society members to engage with others in their circles to highlight the needs. There is no end to how this support is given: Camp leaders, cooks, camp parents, building/maintenance work, gardening work, prayer support, financial support or a phone call to encourage.

Chris and I would like to thank all who continue to support us in prayer, thought, action and financially. Please continue to pray that as we seek the Lord's revealed will that we may continue to serve the King of Kings together at CYC Waiholā for more years to come.

**Anna Hynds | Operations Manager**





# MINISTRY COORDINATOR'S REPORT

"Give thanks to the Lord for He is good; His faithful love endures forever." Psalm 118:1

As I reflect on this past year at CYC, specifically looking at our ministry camps, I can't help but stand in awe of our Lord, marvelling at His goodness and faithfulness toward each and every one of us. This ministry is a huge blessing to not only our campers, but also to us as ministry staff. I have never been more reliant on the Lord to supply my needs, to provide campers and volunteers, to protect from sickness and strife, and pushed to trust completely in His sovereignty over every aspect of our lives and over this ministry. Please join me in praising the Lord for His goodness and faithful, enduring love!



Since June 2024, we have run 15 ministry camps and shared the Gospel message with 381 children and youth. Furthermore, the Lord provided us with 169 volunteers who made these camps happen. This was our "on the ground" help, and does not include everyone who contributed financially, sponsored campers, and lifted our team and our campers up in prayer. I cannot thank you all enough for your support given to our ministry camps, and pray that it would continue as it has!

We are very thankful to have passed our OSCAR Audit last year and had our accreditation renewed. Meeting their requirements continues to be a big challenge for us, and the increasing paperwork load certainly keeps me on my toes! This is accompanied with an ever-present difficulty finding new cooks (so our long-standing ones don't get burnt out), directors, camp nurses and camp parents. My networking can only go so far, so we do ask and encourage CYC supporters to be discussing the opportunities to serve within their churches and Christian circles, and passing names on to our staff.

As I step into my third year of work here at CYC, I am continuing to liaise with volunteers, campers, and parents for our ministry camps and work alongside Anna to ensure we meet all OSCAR requirements needed, revise and re-format our policies, continue promoting this ministry, connecting with new supporters and volunteers, and ensuring the camps are well-prepared! I am so thankful for this role, and for everyone in the wider CYC family.

**Annalise Copland | Ministry Coordinator**



# CAMPING COMMITTEE REPORT

Over the past year, we have had both losses and new additions to the Camping Committee. With Nathan and Nerima's move back to Auckland, we also farewelled them from the Camping Committee and Nathan as convenor. Russell Harrex has offered to be our temporary convenor (with Annalise supporting him in this) while we await someone to fill a more permanent role. However, we have had Daniel and Juliette Schenk join us, as well as Nic Blackie. These three are incredibly valuable to the team, which now currently consists of Anna Hynds, Russell Harrex, Gail Johnson, Allison Paton, Annalise Copland, Nic Blackie, Dayo Olusina, Kynan Gray, and Daniel and Juliette Schenk.



This year, we added another core OSCAR camp to our list and trialled it for the first time in Autumn, directed by Rob and Jenna Reynolds. Because we already have a popular Co-Ed camp in Spring, it seemed wise to create another one in Autumn, so our co-ed camps will be in the shoulder seasons, with Girls and Boys camps in Summer and Winter. This was a real success, with plenty of campers and wonderful volunteers, so we are excited to hopefully see this continue in the future! We ask that our supporters would consider anyone they'd recommend as a director, leader, camp parent, cook, or someone who may offer skills elsewhere for ministry camps, and to let our staff know who that may be!

We are looking forward to our camps with excitement to see all the Lord does in the lives of our campers, and we trust in His provision for vital roles that allow the camps to go ahead. We do continue to see our sponsorship fund be well-used, and well-replenished by generous supporters. We are currently looking for directors to fill core roles in 2026 and 2027, as well as the potential to bring back an Adventure Camp! As a Camping Committee, we are wanting to develop an after camp follow-up system which will hopefully include sending interested campers home with Bibles, Gospel tracts, and a list of local churches to attend. Any ideas and resources would be warmly welcomed, and your prayer for this initiative would be very much appreciated.

Please pray especially for the Non-Christian families who have children hearing the Gospel at camp – that campers would still be encouraged in the Word and able to find a local church to grow in and be discipled.



# MINISTRY CAMPS SUMMARIES

We are hugely thankful to the Lord for His provision with campers, leaders, speakers, directors, cooks, camp parents and more. As you can see below, our camps have been very popular and most importantly, influential in the lives of each camper. We pray that the seeds sown during each camp would take root in the hearts of each camper, and that they'd come to know Christ as a result.

Camp Name	Volunteers	Campers	Director/s	Speaker
2024 Co-Ed Camp	16	37	Nic Blackie & Annalise Copland	Multiple
2024 Horse Trek Camp	5	7	Heidi Aarsen & Sarah Meiring	Laura O'Connor
2024 Techno Camp	9	13	Chris McLean & Peter Schenk	Peter Schenk
2024 Teen Girls Camp	3	6	Michaela Posthuma	Michaela Couperus
2024 TMC Canterbury	12	42	Matthew Boyes	Joshua McKenzie
2024 TMC South: Labour Weekend	14	46	Daniel & Juliette Schenk	Peter Schenk
2024 Winter Boys Camp	15	25	Nic Blackie & Annalise Copland	Multiple
2024 Winter Girls Camp	15	27	Nerima Bullin	Dellys Brown
2025 Summer Boys Camp	17	32	John Pain	Cam Stewart
2025 Summer Girls Camp	15	29	Jan Jopson & AJ Potgieter	Multiple
2025 Summer Pony Camp	7	17	Brenda Duthie	Christine Donk
2025 TMC South	9	39	Nic Blackie & Annalise Copland	Multiple
2025 Autumn Co-Ed Camp	18	35	Rob & Jenna Reynolds	Sam Kuipers
2025 Autumn Pony Camp	5	14	Brenda Duthie	Kristin Aldridge
2025 Hunting Camp	9	12	Paul Paton	Josh Allard





# FACILITIES REPORT

We have seen good progress over the last year around the CYC Property, made possible due to the level of donations (thank you Lord for generous provision), the level of accommodation income, and the labours of faithful people.

The largest project was the refurbishment of the kitchen in the main lodge. Whilst there had been plans for a major refurbishment we settled on a sensible upgrade. The big improvements were the painting of the floor in the kitchen and laundry areas. This was quite a significant undertaking as the original floor had to be stripped, levelled, gaps filled, and new paint applied multiple times. We are thankful to all volunteers who undertook this work and for the donated assistance of time and equipment from an expert in this field.



Whilst upgrading the kitchen, the main ovens were moved from one side of the kitchen to the other to allow for easier access to drainage. The wall behind the ovens has been lined with easy clean panels. A new, smaller pantry has been added, and the old pantry has become a storage pantry with separate access from the fridge room.



Due to the kitchen work, the main electrical board needed an upgrade and new wiring has been run into the kitchen, allowing for some future-proofing for more work to be done as we are able. New LED lights have been added to the kitchen, dining hall, carpeted area and 3 of the bunkrooms. A generous donation allowed us to re-carpet the upstairs lounge and install a double-glazed window overlooking the main hall. This room is now a lot more soundproof, as tested at our recent family camp.



The largest negative feedback we received was about uncomfortable beds in the bunkrooms. This was due to old, thin mattresses, so we have embarked on a replacement project. Last year, we replaced 36 mattresses in bunkrooms 3, 4 & 5 (36 in total) and hopefully later this year we will finish bunkrooms 6 & 7 with another 24. The impact has been immediate – they look clean, tidy, are easy to maintain, and above all, are comfortable for both children and adults.

Smaller maintenance/repair jobs around the camp have included a new septic pump, new hot water cylinder in the Clarke House, shower replaced in the Clarke House and hand dryers installed in bathrooms in main lodge and bunkrooms. The team is now tackling the job of considering the upgrade of the bathroom facilities at the Homestead. This will be a significant project as it involves a reconfiguration of the area to include toilets for boys and girls and an accessibility toilet and shower area that can be used by leaders and teachers etc. Also on the list is a larger enclosed porch area.

A big thank you to the facilities team led by Cam Edgecombe. With a site the size of CYC, the number of buildings and accommodation areas and the extensive bush and garden areas, there are always going to be projects that need to be completed. This needs a team of people to undertake, and I am very appreciative of the support I receive.



# FAMILY CAMP REPORT

Family camp 2025 was once again a great time of fellowship, teaching and encouragement in the Scriptures. We were amazingly blessed with our speakers and the practical application they gleaned from God's Word.

Our main speaker this year was Luke Sheldrake who was originally from the north of England and is now pastoring Grace Church in Gisborne. Luke spoke both in the morning and evening and did eight talks from the Parables of Jesus giving both earthly and spiritual wisdom for our everyday walk with the Lord.

Geoff Macpherson who is the Principal of Grace Theological College in Auckland returned again this year and spoke on the awesomeness of God. A proper understanding of how great God is, is crucial to a right relationship to Him and a right perspective on life.



Azriel Gray who is a pastor at Grace Dunedin was our other evening speaker. Az spoke on Parenting 101, giving helpful instruction to people of all generations. Once again our speakers, who were all very easy to listen to, complimented each other well and were a great encouragement to the camp.

We were blessed to have Amy Nene down from up north to lead the children in a Jungle Safari children's program. Amy and her team of helpers made the camp a memorable experience for our young people.

Nic Blackie and Annalise Copland had a good contingent of teenagers to look after and taught and encouraged them to be strong in their faith and how to defend it.

We had Jo Bullin back in the kitchen, and her and Grant made an awesome team taking care of our nutritional needs for which we are very thankful. Exercise classes were held on a couple of afternoons, for those who were keen, in the form of firewood splitting. This should see the camp right for firewood for another 12 months. It was a wonderfully relaxed and enjoyable camp, thanks to everyone pitching in and helping where needed.

Thank you so much to our speakers who give so much to ensure we were spiritually well fed, and to all who helped organise and run the camp, especially our camp staff who do so much behind the scenes. The camp remains an important part of CYC's life as God's truth is clearly and faithfully taught and His people are encouraged and equipped to live out their faith. Thanks be to our God and Father of our Lord Jesus Christ, who has blessed us with every spiritual blessing in Christ.





# ACCOMMODATION REPORT

Blessings go to God for the very busy year we have had this year.

Most of our accommodation income comes from schools, as they are not only paying for accommodation, but also activities. 80% of the schools are repeat customers who have not only come in the last few years, but have also booked for the years ahead.



## Accommodation Statistics

4000 Bed nights, 52 Groups last year:

- 32 Schools
- 10 Church Youth Groups
- 10 Other groups



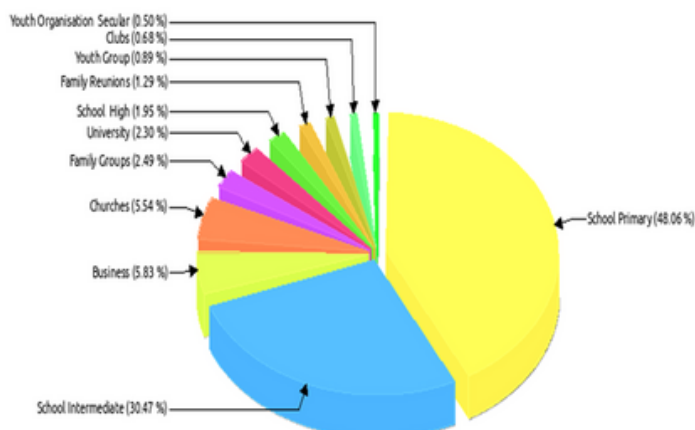
We strive as a team to get to know the campers in a small way, and in our interactions with them, show the love of Christ. The school children are encouraged to take home a brochure advertising our upcoming camps, and the activity instructors let them know that there is a lot more fun to be had on a return visit to one of our school holiday camps.

The schools are hard work – days are very busy for the staff, but seeing the enjoyment on children's faces as they spend time at CYC is very encouraging. As from 1<sup>st</sup> August 2025 we have another increase in our accommodation rates. This is needed as basic costs have risen – electricity, diesel, cleaning supplies, building materials for repairs and maintenance and wages so that we have staff to provide the services that we do.

Please pray for the young people who attend our camps with their schools, that they may be able to attend our CYC Ministry Camps.

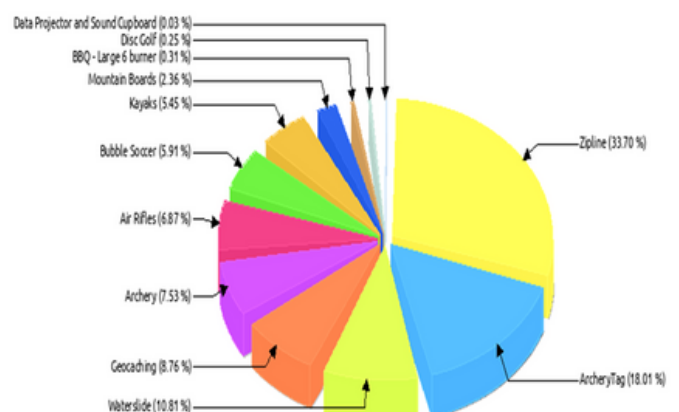
## Category Value Percentages

Between 01 April 2024 and 31 March 2025



## Activity Value Percentages

Between 01 April 2024 and 31 March 2025





# FARM REPORT

Ever since the curse, there have been plagues of pests. At CYC, we have been badly affected over the past years by a plague of rabbits. In this reported year, we have dealt them a dasstardly blow.

In August-September 2024, we used a contractor to poison the rabbits with a Pindone Carrot. It has been a great success, but the rabbits are slowly coming back in. I'm grateful we don't have locusts!



As a result of this rabbit eradication, the property has grown much more grass. The flat across the creek has been cultivated ready to level and regass.

As per usual, our dominant grazing animal is horses. However, in the Summer, we have been donated 10 lovely Her/Fre cross hieffer calves. Hay has kindly been baled to keep stock through the winter. The property is looking a picture!

Thanks be to God,

**Alf Bradfield | Farm Manager**





# Performance Report

CYC Waihola

For the year ended 31 March 2025



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# Entity Information

## CYC Waihola

For the year ended 31 March 2025

*'Who are we?', 'Why do we exist?'*

### Legal Name of Entity

Christian Youth Camps (Waihola) Incorporated

### Entity Type and Legal Basis

Charitable Incorporated Society

### Registration Number

CC25364

### Entity's Purpose or Mission

- (a) To sponsor, control and manage Christian Youth Camps for boys and girls on an interdenominational basis in New Zealand. The purpose of such camps is to help boys and girls develop a normal Christian life in the wholesome atmosphere of Christian Fellowship.
- (b) To acquire, hold, manage, dispose of and deal with in any manner whatsoever any real or personal property to aid and further the charitable work of the Society.
- (c) The raising, holding or expending of any fund or funds in such manner as the Council of the Society shall direct in accordance with the Charitable objects of the Society.
- (d) Any other object, business or transaction consistent with the herein stated charitable objects of the Society.

### Entity Structure

The organisation is an independent inter-denominational incorporated society of members that are invited to join the society and that can hold to the organisations Statement of Faith.

From the society is annually elected a Council of Management to manage the organisation's activities. This Council is further broken into sub-committees (with further co-opted members of the society) to manage individual aspects of the society's activities. The Council of Management members and sub-committee members must be members of the society.

The current Council of Management members are:

- Alf Bradfield
  - Nathan Bullin
  - Paul Duthie
  - Cam Edgcombe
  - Kevin Gray
  - Kynan Gray
  - Karen Greenhow
  - Russell Harrex
  - Mervyn Marshall
  - Jason Moss
  - Paul Paton
  - Regan Roff
  - Hamish Smith
- 
- Daniel Schenk
  - Peter Schenk

### Main Sources of Entity's Cash and Resources



The large proportion of the society's cash and resources is received from the following sources:

- donations from supporters and members of the society

- revenue from:

  - \* Camp Fees

  - \* Accommodation Groups

  - \* OSCAR Grants from Ministry of Social Development

All funds are used for the furtherance of the Society's charitable purposes.

### **Main Methods Used by Entity to Raise Funds**

Funds are either revenue from it's activities or given freely from the supporters and members of the society through donations.

### **Entity's Reliance on Volunteers and Donated Goods or Services**

The Society relies heavily on volunteers for donated time to provide the services as per the Society's mission. Most goods and supplies are purchased.

### **Entity's Governance Arrangements**

The Elected Council of Management and sub committees reports to the Members of the Society to ensure that the organisation runs and applies resources as per their mission statement.

### **Other Entities Controlled by the Entity**

No other entities fall under the control of this entity.

### **Physical Address**

70 Finlayson Road, P.O. Box 15061, Waiholā, Otago, New Zealand, 9243

### **Postal Address**

P.O. Box 15061, Waiholā, Otago, New Zealand, 9243

# Approval of Financial Report

CYC Waihola

For the year ended 31 March 2025

The Society Governance Committee are pleased to present the approved financial report including the historical financial statements of Christian Youth Camps (Waihola) Inc for year ended 31 March 2025.

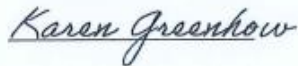
APPROVED



Name: Nathan Bullin

Committee Position: Treasurer

Date 25 June 2025



Name: Karen Greenhow

Committee Position: Secretary

Date 25 June 2025



# Statement of Service Performance

CYC Waihola

For the year ended 31 March 2025

*'What did we do?', 'When did we do it?'*

## Description of medium to long term objectives

The Society runs regular camps to assist with fellowship and fulfilling its mission.

	2025	2024
<b>Description and Quantification of the Entity's Key Activities</b>		
Number of Ministry outreach camps and events held	15	16
Numbers of other ministry camps and events (ie. Family Camp, Work/Fellowship Weekend)	1	1
Total number of accommodation groups (not relating to ministry camps)	52	43
Number of school camps with the accommodation group total above	32	21
Number of campers through our ministry camps	381	366
Number of campers utilising our sponsorship fund	32	49
Number of volunteer leaders at ministry camps	169	171
Number of accommodation group bed-nights	4,000	3,913

## Description and Quantification of the Entity's Activities

The camp grounds and activities are used as part of the ministry camps and available to those who book them accordingly (outside of ministry camp)

# Statement of Financial Performance

CYC Waihola

For the year ended 31 March 2025

*'How was it funded?' and 'What did it cost?'*

	NOTES	2025	2024
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	137,356	71,574
<b>Revenue from providing services activities</b>			
Net Rental Income		153,221	121,845
Revenue		93,613	75,261
<b>Total Revenue from providing services activities</b>		<b>246,834</b>	<b>197,106</b>
Interest, dividends and other investment revenue	1	1,959	986
Other revenue	1	-	359
<b>Total Revenue</b>		<b>386,148</b>	<b>270,025</b>
<b>Expenses</b>			
Employee remuneration and other related expenses	2	161,775	139,266
Other expenses related to service delivery	2	159,128	100,110
Other expenses	2	74,096	76,134
<b>Total Expenses</b>		<b>394,999</b>	<b>315,510</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(8,850)</b>	<b>(45,485)</b>



# Statement of Financial Position

CYC Waihola

As at 31 March 2025

*'What the entity owns?' and 'What the entity owes?'*

	NOTES	31 MAR 2025	31 MAR 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and short-term deposits	3	92,788	50,176
Debtors and prepayments	3	24,014	27,855
Inventory	3	4,709	3,000
<b>Total Current Assets</b>		<b>121,511</b>	<b>81,031</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	1,793,712	1,842,030
Investments	6	5,996	5,996
<b>Total Non-Current Assets</b>		<b>1,799,708</b>	<b>1,848,026</b>
<b>Total Assets</b>		<b>1,921,220</b>	<b>1,929,057</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	16,242	23,866
Employee costs payable	4	15,540	6,902
<b>Total Current Liabilities</b>		<b>31,782</b>	<b>30,768</b>
<b>Total Liabilities</b>		<b>31,782</b>	<b>30,768</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,889,438</b>	<b>1,898,288</b>
<b>Accumulated Funds</b>			
Asset Revaluation Reserve (Land)	7	684,875	90,000
Accumulated surpluses (or deficits)	7	1,204,563	1,808,288
<b>Total Accumulated Funds</b>		<b>1,889,438</b>	<b>1,898,288</b>

# Statement of Cash Flows

CYC Waihola

For the year ended 31 March 2025

	2025	2024
<b>Cash Flows from Operating Activities</b>		
<b>Operating receipts (money deposited into the bank account)</b>		
Interest or dividends received	1,959	986
GST received	36,781	30,349
Other cash received	387,183	263,272
<b>Total Operating receipts (money deposited into the bank account)</b>	<b>425,923</b>	<b>294,606</b>
<b>Operating payments (money withdrawn from the bank account)</b>		
GST paid	(43,309)	(22,655)
<b>Total Operating payments (money withdrawn from the bank account)</b>	<b>(43,309)</b>	<b>(22,655)</b>
<b>Total Cash Flows from Operating Activities</b>	<b>382,613</b>	<b>271,952</b>
<b>Cash Flows from Other Activities</b>		
<b>Receipts from other activities</b>		
Receipts from other activities	185,127	148,579
<b>Total Receipts from other activities</b>	<b>185,127</b>	<b>148,579</b>
<b>Payments from other activities</b>		
Payments to acquire property, plant and equipment	(8,528)	(103,715)
Payments for other activities	(516,600)	(333,385)
<b>Total Payments from other activities</b>	<b>(525,128)</b>	<b>(437,100)</b>
<b>Total Cash Flows from Other Activities</b>	<b>(340,001)</b>	<b>(288,521)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>42,612</b>	<b>(16,569)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	50,176	66,745
Net change in cash for period	42,612	(16,569)
Closing cash	92,788	50,176



# Statement of Accounting Policies

## CYC Waihola

For the year ended 31 March 2025

### *'How did we do our accounting?'*

#### **Basis of Preparation**

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

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

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

#### **Income Tax**

Christian Youth Camps (Waihola) Inc is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

#### **Bank Accounts and Cash**

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

#### **Specific Accounting Policies**

##### **Donations/Koha/Bequests and other fundraising revenue**

Donations, koha, bequest and other fundraising revenue with no documented expectations over use are recognised as revenue when cash is received.

##### **Interest Revenue**

Interest revenue is recognised as it is earned during the year.

##### **Property, Plant & Equipment**

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses. The entity has not elected to revalue any of its classes of property after the initial recognition, except for Land.

For all property, plant and equipment assets, except land, depreciation is provided on a straight-line basis at rates according to Inland Revenue at the time of initial recognition. The entity considers these rates to reflect useful life.

The land has been revalued to ensure a more realistic value has been recorded in the accounts.

##### **Changes in Accounting Policies**

The entity has applied the new Tier 3 (NFP) standard for the first time this year. As a result of the first time application of this standard, changes were required to some comparative figures.

# Notes to the Performance Report

## CYC Waihola

For the year ended 31 March 2025

	2025	2024
<b>1. Analysis of Revenue</b>		
<b>Donations, koha, bequests and other general fundraising activities</b>		
Donations - General	65,121	24,141
Donations - Members	68,589	42,745
Ministry - Sponsorship Donations	2,845	3,887
Misc Income - Society Membership	800	800
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>137,356</b>	<b>71,574</b>
<b>Revenue from commercial activities</b>		
Accommodation - Activity Hire & Instruction	48,258	39,589
Accommodation - Rental	91,963	69,256
Accommodation-Manager's House	13,000	13,000
Farm - Contracting	3,265	3,420
Farm - Livestock Sales	4,559	-
Ministry - Camps Fees	62,497	52,241
Ministry - Ministry of Social Development Grant	22,093	19,010
Ministry - Riding Club Fees	500	-
Misc Income - Bookroom Sales	492	658
Credit Card Surcharges	207	(69)
<b>Total Revenue from commercial activities</b>	<b>246,834</b>	<b>197,106</b>
<b>Interest, dividends and other investment revenue</b>		
Admin - Interest	1,959	986
<b>Total Interest, dividends and other investment revenue</b>	<b>1,959</b>	<b>986</b>
<b>Other revenue</b>		
Staff - Covid-19 Business Subsidy	-	359
<b>Total Other revenue</b>	<b>-</b>	<b>359</b>
	2025	2024

## 2. Analysis of Expenses

<b>Employee remuneration and other related expenses</b>		
Salaries & Wages Paid	161,110	138,601
Overhead - Staff Allowances	665	665
<b>Total Employee remuneration and other related expenses</b>	<b>161,775</b>	<b>139,266</b>
<b>Other expenses related to service delivery</b>		
Accommodation - Energy Costs	13,456	13,740
Accommodation - Other Expenses	-	142
Accommodation - Provisions	9,293	7,727
Farm - Domestic Stock Health	-	35
Farm - General Expenses	6,440	-
Farm - Machinery	-	96



	2025	2024
Farm - Stock Purchases	5,000	-
Ministry - Camps Craft Resources, Transport & Sundry	7,339	4,439
Ministry - Clothing Expenses	918	-
Ministry - Easter Camp / Family Camp Expenses	(217)	2,280
Ministry - Energy Costs	2,983	2,499
Ministry - Horse Related Expenses	345	275
Ministry - Other Expenses	168	2,658
Ministry - Printing & Advertising	4,146	3,756
Ministry - Provisions	28,531	27,234
Ministry - Speakers (Costs & Koha's)	896	1,222
Ministry - Training	1,189	530
Other - Book Purchases	-	269
Overhead - Camp Vehicles / Fuel	4,592	3,687
Overhead - Compliance	3,834	9,331
Overhead - Maintenance (Buildings)	40,427	4,579
Overhead - Maintenance (Grounds)	1,122	2,264
Overhead - Outdoor Activities	6,203	2,484
Overhead - Insurance & ACC Levies	22,464	10,863
<b>Total Other expenses related to service delivery</b>	<b>159,128</b>	<b>100,110</b>
<b>Other expenses</b>		
Admin - Bank Charges	648	(178)
Admin - Legal Fees & Accounting	1,976	868
Admin - Other Expenses	770	1,288
Admin - Postage & Stationery	1,593	1,402
Admin - Telephone & Internet	3,395	3,968
Depreciation - Building	27,757	27,909
Depreciation - Furniture & Fittings	11,419	12,782
Depreciation - Plant & Equipment	15,911	20,543
Depreciation - Vehicles	1,759	2,000
Overhead - Building Sundry & Consumables	2,925	2,396
Overhead - Rates	5,944	3,156
<b>Total Other expenses</b>	<b>74,096</b>	<b>76,134</b>
	2025	2024

### 3. Analysis of Assets

<b>Cash and short-term deposits</b>		
Non-Profit Account	34,829	35,495
Online Bonus Saver Account	55,973	6,145
Online Saver Account	1,987	8,536
<b>Total Cash and short-term deposits</b>	<b>92,788</b>	<b>50,176</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	24,014	27,855
<b>Total Debtors and prepayments</b>	<b>24,014</b>	<b>27,855</b>

	2025	2024
<b>Inventory</b>		
Stock on Hand - Activity Supplies	150	1,450
Stock on hand - Books	-	50
Stock on Hand - Livestock	4,559	-
Stock on Hand - Provisions	-	1,500
<b>Total Inventory</b>	<b>4,709</b>	<b>3,000</b>
	2025	2024

#### 4. Analysis of Liabilities

<b>Creditors and accrued expenses</b>		
Accounts Payable	4,843	5,527
GST	11,399	18,339
<b>Total Creditors and accrued expenses</b>	<b>16,242</b>	<b>23,866</b>
<b>Employee costs payable</b>		
Wages Payable - Annual Leave	10,699	11,330
Wages Payable - PAYE	2,700	(4,428)
Wages Payable - Payroll	2,141	-
<b>Total Employee costs payable</b>	<b>15,540</b>	<b>6,902</b>
	2025	2024

#### 5. Property, Plant and Equipment

<b>Land</b>		
Opening Balance	950,000	860,000
Revaluations	-	90,000
<b>Total Land</b>	<b>950,000</b>	<b>950,000</b>
<b>Buildings</b>		
Opening Balance	758,053	785,962
Accumulated depreciation - buildings	(27,757)	(27,909)
<b>Total Buildings</b>	<b>730,296</b>	<b>758,053</b>
<b>Motor Vehicles</b>		
Opening Balance	11,957	13,957
Accumulated depreciation - vehicles owned	(1,759)	(2,000)
<b>Total Motor Vehicles</b>	<b>10,198</b>	<b>11,957</b>
<b>Furniture and Fittings</b>		
Opening Balance	56,198	65,480
Furniture and fittings owned	7,928	3,500
Accumulated depreciation - furniture and fittings added	(11,419)	(12,782)
<b>Total Furniture and Fittings</b>	<b>52,707</b>	<b>56,198</b>
<b>Plant and Equipment</b>		
Opening Balance	65,822	76,150
Plant and machinery owned	600	10,215



	2025	2024
Accumulated depreciation - plant and machinery owned	(15,911)	(20,543)
<b>Total Plant and Equipment</b>	<b>50,511</b>	<b>65,822</b>
<b>Total Property, Plant and Equipment</b>	<b>1,793,712</b>	<b>1,842,030</b>

### Significant Donated Assets Recorded

The entity has received a donation of livestock of approximately \$5,000.

	2025	2024
<b>6. Investments</b>		
<b>Other non-current investments</b>		
Opening Balance	5,996	5,996
<b>Total Other non-current investments</b>	<b>5,996</b>	<b>5,996</b>
<b>Total Investments</b>	<b>5,996</b>	<b>5,996</b>

	2025	2024
<b>7. Accumulated Funds</b>		
<b>Revaluation Reserve</b>		
Opening Balance	90,000	-
Revaluation Completed	594,875	90,000
<b>Total Revaluation Reserve</b>	<b>684,875</b>	<b>90,000</b>
<b>Accumulated surpluses or (deficits)</b>		
Opening Balance	1,808,288	1,853,773
Retained earnings/Accumulated funds	(594,875)	-
Current year earnings	(8,850)	(45,485)
<b>Total Accumulated surpluses or (deficits)</b>	<b>1,204,563</b>	<b>1,808,288</b>
<b>Total Accumulated Funds</b>	<b>1,889,438</b>	<b>1,898,288</b>

Land Revaluation - \$950,000 total as at 31 March 2025

### 8. Commitments

There are no commitments as at 31 March 2025 (Last year - kitchen upgrade).

### 9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025 Last year - nil).

### 10. Significant Grants and Donations with Conditions not Recorded as a Liability

There are no significant grants and donation with conditions that need to be recorded as liabilities.

### 11. Related Party Transactions

Some of the Society Board members have close related family also employed by the Society. Governance arrangements are in place to ensure integrity is applied when making decisions, to mitigate any conflicts of interest.

## **12. Events After the Balance Date**

There are planned updated works for existing building structures. The cost of the repairs & maintenance or capital improvements have not yet been quantified.

## **13. Ability to Continue Operating**

The entity will continue to operate for the foreseeable future.

## **14. Tagged Funds**

We may receive funds during the year that are tagged for specific projects. However, we record the funds as income at the time due to the ability to use these funds as the committee sees fit in line with its mission, where there are shortfalls that can't be mitigated in any other way.

## **15. Review**

The Society is under the threshold for a formal review or audit and doesn't require this according to their rules. They do complete a basic review for themselves to ensure they are meeting their mission statement.

**Christian Youth Camps (Waihola) Incorporated**  
Proposed Budget for 2025/2026 Financial Year

Account	Actual 2023/2024	Actual 2024/2025	Budget 2024/2025	Proposed Budget 2025/2026
<b>Trading Income</b>				
101 - Accommodation - Rental	69,256.00	91,963.00	80,000.00	105,000.00
102 - Accommodation - Activity Hire & Instruction	39,589.00	48,258.00	40,000.00	48,000.00
104 - Accommodation-Manager's House	13,000.00	13,000.00	13,000.00	12,996.00
201 - Ministry - Camps Fees	52,241.00	62,497.00	60,000.00	60,000.00
205 - Ministry - Riding Club Fees	-	500.00	1,000.00	996.00
301 - Livestock Sales	-	4,559.00		
302 - Farm - Contracting	3,420.00	3,265.00	3,500.00	3,504.00
401 - Misc Income - Bookroom Sales	658.00	492.00	650.00	648.00
<b>Total Trading Income</b>	<b>178,164.00</b>	<b>224,534.00</b>	<b>198,150.00</b>	<b>231,144.00</b>
<b>Cost of Sales</b>				
112 - Accommodation - Provisions	7,727.00	9,293.00	8,000.00	9,996.00
113 - Accommodation - Energy Costs	13,740.00	13,456.00	15,000.00	15,000.00
212 - Ministry - Provisions	27,234.00	28,531.00	30,000.00	30,000.00
213 - Ministry - Energy Costs	2,499.00	2,983.00	2,500.00	3,000.00
215 - Ministry - Horse Related Expenses	275.00	345.00	1,000.00	996.00
219 - Ministry - Speakers (Costs & Koha's)	1,222.00	896.00	1,000.00	996.00
221 - Ministry - Camps Craft Resources, Transport & Sundry	4,439.00	7,339.00	5,000.00	5,004.00
222 - Ministry - Clothing Expenses	-	918.00	400.00	504.00
223 - Ministry - Easter Camp / Family Camp Expenses	2,316.00	- 217.00	5,000.00	5,004.00
518 - Stock Purchases	-	5,000.00	-	0.00
<b>Total Cost of Sales</b>	<b>59,452.00</b>	<b>68,544.00</b>	<b>67,900.00</b>	<b>70,500.00</b>
<b>Gross Profit</b>	<b>118,712.00</b>	<b>155,990.00</b>	<b>130,250.00</b>	<b>160,644.00</b>
<b>Other Income</b>				
202 - Ministry - Ministry of Social Development Grant	19,010.00	22,093.00	19,010.00	16,705.00
204 - Ministry - Sponsorship Donations	3,887.00	2,845.00	4,000.00	3,000.00
403 - Misc Income - Society Membership	800.00	800.00	850.00	804.00
601 - Donations - General	24,141.00	65,121.00	25,000.00	39,996.00
601.1 - Donations - Members	42,745.00	68,589.00	52,000.00	60,000.00
602 - Admin - Interest	986.00	1,959.00	500.00	504.00
603 - Credit Card Surcharges	- 69.00	207.00	500.00	204.00
605 - Staff Covid19 Business Subsidy	361.00	-		
<b>Total Other Income</b>	<b>91,861.00</b>	<b>161,614.00</b>	<b>101,860.00</b>	<b>121,213.00</b>
<b>Operating Expenses</b>				
111 - Staff Salaries - Accommodation	80,200.00	82,744.50	80,000.00	105,996.00
211 - Staff Salaries - Ministry	58,401.00	78,359.50	86,000.00	86,496.00
217 - Ministry - Training	530.00	1,189.00	3,000.00	1,500.00
218 - Ministry - Printing & Advertising	3,756.00	4,146.00	3,800.00	3,996.00
220 - Ministry - Other Expenses	2,658.00	168.00	500.00	504.00
315 - Farm - General Expenses	-	6,440.00	500.00	504.00
412 - Overhead - Maintenance (Buildings)	4,579.00	40,427.00	4,500.00	5,004.00
413 - Overhead - Maintenance (Grounds)	2,264.00	1,122.00	2,500.00	2,496.00
414 - Overhead - Outdoor Activities	2,484.00	6,203.00	3,000.00	3,000.00
415 - Overhead - Insurance & ACC Levies	10,863.00	22,464.00	26,000.00	26,198.00
416 - Overhead - Rates	3,156.00	5,944.00	3,500.00	5,004.00
417 - Overhead - Compliance	9,331.00	3,838.00	7,000.00	3,996.00
418 - Overhead - Camp Vehicles / Fuel	3,687.00	4,592.00	4,000.00	3,996.00
419 - Overhead - Equipment	-		1,000.00	996.00
420 - Overhead - Staff Allowances	665.00	665.00	665.00	660.00
422 - Other - Book Purchases	269.00		270.00	276.00
423 - Overhead - Building Sundry & Consumables	2,396.00	2,925.00	2,500.00	2,496.00
596 - Depreciation - Vehicles	2,000.00	1,759.00	2,000.00	2,004.00
597 - Depreciation - Building	27,909.00	27,757.00	28,000.00	27,996.00
598 - Depreciation - Plant & Equipment	20,543.00	15,911.00	21,000.00	15,996.00
599 - Depreciation - Furniture & Fittings	12,782.00	11,419.00	13,000.00	12,996.00
612 - Admin - Postage & Stationery	1,640.00	1,593.00	1,400.00	1,500.00
613 - Admin - Telephone & Internet	3,968.00	3,395.00	3,700.00	3,204.00
616 - Admin - Bank Charges	- 178.00	648.00	150.00	504.00
617 - Admin - Other Expenses	1,288.00	770.00	500.00	504.00
619 - Admin - Legal Fees & Accounting	868.00	1,976.00	900.00	1,500.00
<b>Total Operating Expenses</b>	<b>256,059.00</b>	<b>326,455.00</b>	<b>299,385.00</b>	<b>319,322.00</b>
<b>Net Profit</b>	<b>(45,486.00)</b>	<b>(8,851.00)</b>	<b>(67,275.00)</b>	<b>(37,465.00)</b>



# Reviewer's Report

CYC Waihola

For the year ended 31 March 2025

## CHRISTIAN YOUTH CAMPS (WAIHOLA) INCORPORATED

### ACCOUNTS REVIEW FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

#### Tasks performed:

1. All Trial Balance figures as at 31-3-25 were cross checked to the Statement of Financial Performance and Statement of Financial Position.
2. Westpac Bank Statements at year end were confirmed to agree with the Statement of Financial Position's bank account figures.
3. The Depreciation Schedule year end assets values and the depreciation calculated for the year have been cross checked to the figures in Note 5 of the Statement of Financial Position.
4. Wages & Salaries records, and Creditors' invoices have not been sighted due to the remote nature of this Review, and therefore the lack of access to all the accounting folders and records. I understand that 2 signatures are required for all payments. This is a recommended minimum. I also recommend that the Treasurer or Administrator ensure that the payroll system meets all legal requirements as regards Holiday, Sick pay etc.
5. Year end accrual journals have not been sighted; these amounts are included in the Accounts.
6. Minor wording corrections have been made to the Accounts.

I find the accounts as presented to be in good order, and all my queries answered satisfactorily. Nothing has come to my attention that causes me to believe that the financial statements do not give a true and fair view of the financial performance for the year. This is a general independent informal review not designed to be a full accounting audit.



Murray Melville-Smith. A.C.A.

28<sup>th</sup> June 2025.

## SPACE FOR NOTE TAKING

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