
REPORT 5

CAMP ELSDON 25th ANNUAL REPORT FOR 2012/2013

1. Purpose of Report

To provide the Tawa Community Board members with an update on the activities of Camp Elsdon for the 2012/2013 financial year. The Tawa Community Board is one of the core members of Camp Elsdon Board and for the 2010/2013 triennium appointed former Board Member David Darroch to be the Board's representative.

A copy of the 25th Annual Report and Financial Statements is attached as appendix 1.

2. Recommendation

Officers recommend that the Tawa Community Board:

- 1. Receive the information.*
- 2. Thank David Darroch for his work on the Board of Camp Elsdon.*



25TH

ANNUAL

REPORT

2012 - 2013

CAMP ELSDON INC

Notice is hereby given that the 25th Annual General Meeting of Camp Elsdon Inc will be held in the Education Hall, Camp Elsdon Inc on Thursday 10th October 2013 at 7.00 p.m.

Business

1. Apologies.
2. To receive the minutes of the 2012 Annual General Meeting.
3. Presentation of the Annual Report and the Annual Accounts for year ended 30th June 2013.
4. Election of Board Members for 2013/2014
5. Election of Auditor.
6. Notice of Motion:
 - (a) Annual Financial Membership subscription: \$20
(Inclusive of GST)
Date due by: 20 December 2013
7. General Business.

The regular bi-monthly meeting of Camp Elsdon Inc Board of Management will be held at the conclusion of the AGM.

CAMP ELSDON

CHAIRMAN'S REPORT 2013

I have been advised that this is the 25th annual general meeting since we have become a Incorporated Society (now a charitable one), hence there will be a small celebration to mark the occasion.

We have many long standing members on the Board of Trustees. I myself have been here 23 years and others members longer. It is gratifying to see how the Camp has grown from \$40,000 a year income, with a maxed out overdraft of \$15,000, existing on grants with the Camp badly in need of major repairs.

We now have four employed paid staff, no overdraft, and a gross income of nearly \$300,000 per year. It is a pleasure to drive on to such a neat, tidy and well maintained camp.

Therefore it is my pleasure to pay tribute to the Board of Trustees and our Manager and staff for a grand job.

Kind regards



P.S Do not have any dinner beforehand.

MANAGERS ANNUAL REPORT FOR 2012/2013

It has been another great year in terms of overall productivity and physical improvements and the Camp is certainly flourishing and moving forward.

In terms of maintenance and improvements – the past year saw a number of tasks undertaken which included the following:

- A couple of major leaks affecting the roof of the Campers (small) kitchen were progressively fixed.
- A large area of the Camp's main driveway was landscaped and concreted in two pieces in September and October 2012. A wooden retaining wall was also constructed to a bank section between the driveway and dorms. This work has had a huge impact on Customer satisfaction, and we are still getting comments on the change as we write this Report.
- The week before Christmas 2012 the switchboard and some other wiring in the Dining Hall was replaced with wiring placed inside the wall cavity, instead of outside wall as previously. That work inspired the newly appointed Assistant Manager, Marty Cleland, and the Manager to remodel of a large section of the Dining Hall kitchen. The job grew into quite extensive renovation work, which needed to be completed within several days for a Christmas group booking. Marty worked extra hours, with a skillful community worker and the Manager assisting to get the required work completed in time. With the balance of work being completed after Christmas. The kitchen is now a lot more user friendly, and old musty areas have been freshened up. The cost of materials was about \$300 with value added of several thousand dollars. The Council was also impressed with the changes on their subsequent health and safety visit.
- The three gum trees located on the western boundary by the Campers (small) Kitchen were cut down in February/March 2013 for safety reasons.
- The last Longer Term Cabin (LTC4) was refurbished in February/March 2013.
- The Hot water system in the Lodge was replaced with a gas infinity system in April 2013. This work was prompted by the surprise breakdown of the existing system.
- In May 2013 the porch at the front of the Campers (small) Kitchen was extended to create a pergola area – an idea introduced by Marty. This enables guests to enjoy the area outside the kitchen in most weather conditions. Marty also re-landscaped the area around the Small kitchen and planted some tussock/grasses (donated by Marty's family). The outside area looks fantastic and enhances the new pergola area.
- A new hot water infinity system was installed to the Assistant Manager's House (House 2) in mid June and has made a huge difference to home life at the Assistant Manager's house.
- In end June the repair of the septic drain connected to the Manager's House (House 1) led to the construction of a retaining wall. Staff continued to add to that work with the creation of a

APPENDIX 1

nice tidy space, which is pretty impressive, and a great first impression for Camp customers visiting the Office.

The review and rethink of some Camp systems and suppliers has also continued on from last year. Some of changes implemented this year were as follows:

- The Camp dect phone system was replaced in July 2012 with a cell phone system which is a lot more reliable, customer and user friendly.
- A new service provider was engaged for the Camp's fire safety systems and a new supplier was engaged for washroom products.
- Our internal telephone system was replaced with a Panasonic system in January 2013 and the whole systems now works like a dream.

A few other highlights over the past year are also noted as follows:

Children's playground – in May 2013 Hampton Hills primary school in Tawa kindly donated their old playground to Camp Elsdon. Camp staff (with the help of one longer term tenants) dismantled the playground and brought it back to Camp. Local business AM Hire also donated hire equipment for the removal effort. We are slowly working on restoring parts of the playground for installation at Camp Elsdon. Progress has been slow as it is dependent on available finances.

Jelley's sweet 16th birthday – during the year we dug up some old newspaper articles on the Camp in the filing cabinet. The articles included a story about the birth of Jelley the donkey, giving the date of his birth, being 16 January 1997. We discovered that Jelley turned 16 in 2013 and we helped him celebrate – with the Cleland children making him a carrot/apple/hay cake, and we hung a birthday sign and balloons on the paddock fence.

Staff changes – the year also saw further staff changes in the Head Cleaner and Assistant Manager's roles. Tom Palu, international rugby half back, took up the Head Cleaner's position on an initial short term contract. He did a great hassle free job and we took him on permanently. Marty Cleland took up the Assistant Manager's Role in November 2012 and moved into Camp with his lovely wife Charlotte and their eight children. Since starting they have been doing a fantastic job. Marty and Charlotte's eldest children also clean the Camp on weekends – with that position becoming stable since they started. All new staff have quickly become an asset to the Camp and as Managers we are grateful for the work they put into the Camp, which has been invaluable.

We would like to thank all staff, existing and new, for their contributions this past year. We would also like to thank the Board of Management for their continued support and the particular members who visit the camp or ring and offer advice.

Occupancy Report

The camp ground was busier in 2012 for the first five to six months but bed nights were down for the same period. Overall the camp began to pick up from around end December 2012. The

APPENDIX 1

fantastic Wellington summer which began towards the end of January 2013 seemed to maintain that trend with the Camp ground areas continuing to show an increase in occupancy for January to May 2013, compared to the same period in 2012. Similarly, occupancy in the Camp ground began to slow down a month or two later than normal in May/June 2013. Once it slowed down it became very quiet and winter 2013 has been very quiet in the campground. Group bookings on the other hand have been busier overall this winter compared to last year.

Overall everything evened out with Bed nights slightly up from 29% to 30% and Camping sites remained the same at 55.5%.



Freddy and Rachel Palu
Managers

THE SCHEDULE OF CORE MEMBERSHIP YEAR ENDED 30TH JUNE 2013

1. Porirua City Council (No representative)
2. Whitireia Community Polytechnic
3. Tawa Community Board
4. Board of Administration of the Methodist Church of New Zealand
5. Lions Club of Tawa

BOARD OF MANAGEMENT

Chairmen:	Bob Moffitt	
	Tony Tomlin	Whitireia Community Polytechnic
Secretary:	Alf Levick	Tawa Lions Club
	Ray Lindsay	
Honorary Treasurer:	Joy Tau	
	David Darroch	Tawa Community Board
	John Griffin	
	Keith Knox	Methodist Church of New Zealand
	Bruce Twidle	
	Richard Compton	
Managers:	Freddy & Rachel Palu	

OTHER OFFICERS

Assistant Manager: Colin Pain
Martin & Charlotte Cleland

Honorary Auditor: Don MacLean

FINANCIAL MEMBERS

Grant Baker
Don Borrie



**ANNUAL
ACCOUNTS
2012 - 2013**

A Registered Charitable Entity

CAMP ELSDON INCORPORATED

INCOME & EXPENDITURE STATEMENT YEAR ENDED 30TH JUNE 2013

<u>2012</u>	<u>Notes</u>	<u>2013</u>
<u>INCOME</u>		
88,341	Camp Deposits & Hire Fees	70,084
69,626	Casual Hire	69,993
121,221	Campervans & Carasites	130,460
3,802	Bank Interest	3,796
40	Camp Elsdon Membership Fees	40
-	Coca Cola Vending Commission	174
-	Grant	500
100	Donations	150
55	Mattress Hire	110
75	Linen Hire	25
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283,260	TOTAL INCOME	275,332
<u>EXPENDITURE</u>		
29,189	Cleaning	27,170
24,395	Electricity	23,322
9,092	General Administration	10,179
52,374	Salaries & Wages	68,172
11,913	Insurance	14,281
3,680	Land Rent	3,680
9,770	Rates	8,721
31,418	Repairs & Maintenance	19,758
2,423	Phones	3,464
2,310	Postage & Stationery	1,825
12,691	Advertising & Publicity	10,161
627	Bank Charges	668
12,567	G S T Payments	4,986
32,560	Improvements	88,917
73,268	Depreciation	72,565
-	Loss on Disposal	7,210
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308,277	TOTAL EXPENDITURE	365,079
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<u>\$40,524</u>	EXCESS EXPENDITURE OVER INCOME	<u>-\$89,747</u>

CAMP ELSDON INCORPORATED

BALANCE SHEET AS AT 30TH JUNE 2013

<u>2012</u>	<u>Notes</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
200	Petty Cash	200
103,834	Westpac Bank	115,259
92,574	Bank of New Zealand	65,862
-----		-----
196,608		181,321
<u>FIXED ASSETS</u>		
1,045,412	Buildings	980,701
32,662	Furniture, Plant & Equipment	20,425
295	Plus Additions for year	7,987
-----		-----
1,078,369		1,009,113
-----		-----
<u>\$1,274,977</u>		<u>\$1,190,434</u>
<u>CURRENT LIABILITIES</u>		
3,150	Deposit Payments in advance	3,400
11,092	Accounts Payable	16,046
-----		-----
14,242		19,446
<u>ACCUMULATED FUNDS</u>		
200,009	Opening Balance	174,992
25,017	Less Deficit for year	89,747
-----		-----
174,992	Sub-total	85,245
1,085,743	Plus increase resulting from Revaluation of Fixed Assets	1,085,743
-----		-----
1,260,735	Closing Balance	1,170,988
-----		-----
<u>\$1,274,977</u>		<u>\$1,190,434</u>

CAMP ELSDON INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2013

1. STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

Camp Elsdon Inc is a non-profit charitable organisation.

Camp Elsdon Inc is a reporting entity for purposes of the Financial Reporting Act 1993.

Camp Elsdon is a registered Charitable Entity.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis are followed by the Camp, with the exception that fixed assets have been revalued at 30th June 1997, 30th June 2006 and again at 30th June 2011.. (see Note 4).

Specific Accounting Policies

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

* FIXED ASSETS

Buildings were revalued for insurance purposes at 30th June 1997, 30th June 2006 and again at 30th June 2011. The values were determined on the basis of replacement cost less depreciation and GST. Depreciation on buildings and contents has been deducted at the following rates:

Buildings and Improvements	4% C.P. (Value 30/6/11)
Furniture, Plant & Equipment	As per I R D 265

It is noted that most of the Camp's buildings were moved on site and have been substantially improved. They have an estimated life of 25 years.

* TAXATION

The Camp is exempt from Income Tax by Section 61(25) of the Income Tax Act 1976.

* GST

The accounts have been prepared on a GST inclusive basis.

2. DONATIONS & GRANTS

Donations: Grant Baker \$100; Tui Love Family \$50. Grant: Department of Corrections \$500.


3. CURRENT BANK ACCOUNTS

	<u>2012</u>	<u>2013</u>
Bank of New Zealand	92,574	65,862
Westpac	19,742	27,778
Westpac Term Investment No 1 A/c	84,092	87,481
	-----	-----
	\$196,408	\$181,121
	=====	=====

APPENDIX 1

4. FIXED ASSETS

	<u>Cost</u>	<u>Revaluation</u>	<u>Total Cost</u>	<u>Book Value 1/7/12 Plus Additions</u>	<u>Depreciation</u>	<u>Book Value 30/6/13</u>
Buildings	422,119	1,195,662	1,617,781	1,045,412	64,711	980,700
Furniture Plant & Equipment:						
Maytag W/Machine	2,394		2,394	247	54	193
Lazer Boiling Unit	774		774	109	20	89
13 Sets Bunk Beds	6,139		6,139	1,288	232	1,056
1 Vacuum Cleaners	587		587	16	8	8
Lazer Boiling Unit	1,238		1,238	238	43	195
Storage Container	2,109		2,109	408	82	326
Stevens Motor Mower	4,850		4,850	330	132	198
Lazer Boiling Unit	765		765	181	33	148
Stoves (7)	4,965		4,965	1,580	253	1,327
Laser Photocopier	552		552	46	18	28
Laser Auto Boiler	955		955	253	51	202
9 Sets Bunk Beds	2,815		2,815	747	149	598
Maytag W/Machine	2,711		2,711	557	139	418
Simpson W/Machine	645		645	147	37	110
Fridge	2,588		2,588	1,031	165	866
Freezer	2,250		2,250	897	144	753
Stove	749		749	335	54	281
Heat Pumps (3)	9,969		9,969	3,267	653	2,614
Computer - Dell	1,401		1,401	182	73	109
Maytag W/Machine	2,490		2,490	788	197	591
Maytag Dryer	2,156		2,156	682	171	511
Fridge	1,688		1,688	841	135	706
Vacuum Cleaner	551		551	132	40	92
Defibrillator	2,981		2,981	1,023	307	716
Gas BBQ	13,358		13,358	6,839	1,368	5,471
Vacuum Cleaner	562		562	193	58	135
Canon Mono Laser	505		505	182	73	109
Trailer & Crate	3,018		3,018	2,285	297	1,988
Wall Heater	656		656	420	84	336
Husqvarna 327P Trimmer	830		830	208	104	104
Water Blaster & Hose	589		589	295	148	147
Additions:						
Fridge S/S Bosch	1,300		1,300	1,300	208	1,092
Panasonic Phone System	2,840		2,840	2,840	738	2,102
Husqvarna Mower	899		899	899	360	539
Masport Pres Mower	650		650	650	260	390
Rinnai Gas Infinities (2)	4,830		4,830	4,830	966	3,864
	<u>\$510,478</u>	<u>\$1,195,662</u>	<u>\$1,706,140</u>	<u>\$1,081,678</u>	<u>\$72,565</u>	<u>\$1,009,113</u>


JHTAU
 Honorary Treasurer

To Members of the Board of Camp Elsdon Inc.

Report on the Financial Statements

I have audited the financial statements of Camp Elsdon Inc. on pages one to four, which comprise the balance sheet as at June 30, 2013, and the income statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing (New Zealand) Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. **ISA (NZ) 700** An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Other than in my capacity as auditor I have no relationship with, or interests in, Camp Elsdon Inc.

Qualified Opinion

In my opinion, in common with other organizations of a similar nature, control over the income from donations and fundraising prior to its being recorded is limited and there are no practical audit procedures to determine the effect of this limited control. My work has been confined to testing receipts once recorded.

I have obtained all the information and explanations I have required.

In my opinion, except for adjustments that might have been found to be necessary had I been able to obtain evidence concerning income from donations, camp deposits, and hire fees, the financial statements on pages one to four present fairly the financial position of Camp Elsdon Inc. as at June 30, 2013, and (of) its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

My audit was completed on 29 August 2013 and my qualified opinion is expressed that date.

Don Maclean BCA, MBA, CA (Retired)
Chartered Accountant
Wellington

