



## ANNUAL REPORT 2019

Our Values

RESPECT  
COMMITMENT  
COMPASSIONATE FAITH  
HUMOUR  
INTEGRITY  
PASSION  
INSPIRED COMMUNICATION  
INNOVATION  
RESULTS ORIENTATED



Trustees: David Down, Eddi Down,  
John Down, Jo Down,  
Ken Lord, Anne Morrow,  
Paul Morrow, Roger Roxburgh,  
Val Roxburgh

Board Members: John Down (Chair),  
Tessa Dodge, Greg Williamson

Senior Leadership: Denis Aldridge, Wendy Duggan,  
John Donaldson

Solicitors: Parry Field & Co.

Auditors: Nexia New Zealand

Bankers: B.N.Z.

Accountants: Astute Mode





## Living Springs - A place where great things happen

It takes time, consistency and a clear vision for an organisation to develop a character and branding that is unique. For over forty years, Living Springs has been sowing positive seeds of restoration and healing, adventure and togetherness. One important characteristic that has been essential in the fabric of the organisation is partnership. The Founding Families, the Downs, the Morrows and the Roxburgh's came together bringing different offerings, creating a strong partnership that is still going strong and part of Living Springs to this day.

Collaboration and partnership signify the way forward for Living Springs. Increasing recognition and alliance with many large organisations in Canterbury, Christchurch and Banks Peninsula is expanding the vision generating greater social and environmental impact in the region. In an unprecedented way Living Springs is becoming a key player in many future-focused groups involved in both restoration of the individual, the community and the environment. Partnerships with schools, tertiary providers and other organisations involved in the business of learning have been strengthened allowing Living Springs to take a step closer to being a satellite place of learning. Connection with initiatives in the Harbour through Banks Peninsula Conservation Trust, Rod Donald Trust and Whaka-ora are some examples of new partnerships that will only strengthen over time.

Living Springs is maturing into its role as a significant contributor to the city of Christchurch and the region. Along with this role comes a new awareness of the need to step up and be open-minded to see the possibilities of the future. Under the direction and governance from the Board and Trustees, and with guidance and support from The Christchurch City Council, Environment Canterbury, Department of Conservation and a host of other valued supporters, Living Springs is progressively moving to this place of value in the community. Thank you to everyone that has been part of the Living Springs journey so far and for all of the valued support we have received over this last year.



# Living Springs - A Camping Experience

The Founders, the Board, the Trustees and the Staff of Living Springs all understand and believe in the camping experience. Camp can be a challenge for some, but the personal growth and relationship skills that are developed have been well researched.

Between 2001 and 2004 research with over 5000 families from 80 camps was conducted by the ACA (American Camping Association) to determine the outcomes of the camp experience as expressed by parents and children.

Parents, camp staff, and children reported significant growth in:

- Self-esteem
- Peer relationships
- Independence
- Adventure and exploration
- Leadership
- Environmental awareness
- Friendship skills
- Values and decisions
- Social comfort
- Spirituality

The findings from this national study indicated that camp is a unique educational institution and a positive force in youth development.



South New Brighton School believes in the benefits of school camp and has been coming to Living Springs for over a decade. Theresa Falconer, Team Leader of the Year 5-6 at the school says this about Living Springs....

“

We wouldn't go anywhere else! Living Springs can incorporate all the attributes needed in a school camp. We can be assured that all aspects are provided for. The sleeping quarters and meals are of a high standard.

The staff are friendly and offer guidance, assurance and confidence that all the activities are safe. They are fully prepared to adapt programmes to suit the needs of our students. The students love going to Living Springs. It is a highlight of their school year.

”

# Living Springs - Workshops, Seminars and Team-building



“

Living Springs hosts businesses and provides an ideal venue for workshops and team building. With food, accommodation and activities available on-site, the inspirational setting creates a great platform for business groups to achieve their goals.

InterLEAD is in the business of helping schools and early childhood centres make a shift to learning by developing leaders. They have held residential courses at Living Springs over many years.

Karen Hayward, Education Consultant for InterLEAD has this to say about Living Springs.

InterLEAD has used the amazing facilities at Living Springs to facilitate leadership residential programmes for teachers over the last 10 years. A key reason we keep coming back is the focus on caring for us as an organisation and ensuring that all of our needs are met.

Many times staff will go over and above to ensure that we can offer the best experiences to our clients.

Without exception we receive very positive feedback from those who attend who just love the friendly and welcoming learning environment, the amazing and healthy food and without a doubt the stunning and relaxing scenery that all contributes to enhancing body, mind and wellbeing.

”







## Aorangi Sponsorship Programme - Piercing the Cloud

Engaging with the outdoors through camping is something we take for granted as Kiwis. For many schools in New Zealand, their annual camp is a vital and much anticipated event in the school calendar and for more than forty years attending a camp at Living Springs has become a 'rite of passage' for Canterbury children.

However, not all of our young people get to have this positive and enriching experience. For some, it is out of reach. The Aorangi Sponsorship Programme exists to make camp available to all and ensure that none of our children are excluded. It also gives young people respite from the challenges they may face in their day to day urban environments. The last year has seen nine of our schools from more vulnerable communities sponsored in part or in whole and we would like to thank all those who have made this possible. Principal sponsors have included Dublin Street Trust, Casa Construction Charitable Trust, Joseph and Associates Ltd Foundation, SFT Group Holdings Ltd, Storetaste, and our newest supporter Macpac.







## Haeata Community Campus

A collaboration between Living Springs, Dublin Street Trust and Haeata Community Campus has developed over the past four years and has strengthened over this time with senior students visiting up to four times a year to do 'school at camp'. This concept was a winner when first introduced through the Ontrack study camps. The criteria for the funding is a camp with an academic focus where students are given the opportunity to gain NCEA credits while at camp. The results speak for themselves with many credits achieved. Much of the success is due to the camp environment. Camp is such a positive experience, school work is approached in a relaxed frame of mind.



*Tyrina Stewart has had a close connection with Living Springs for many years. She held a pilot camp focusing on Financial Literacy with some students from Haeata Community campus.*

The camp was developed as part of her MBA final project. In December 2018, 19 students participated in the camp programme where they were required to act as an adult for the duration of the camp. After completing a tenancy agreement for their cabin, they applied and interviewed for a camp job, worked in the job, and budgeted their wages on camp expenses. The students worked hard and were fully engaged in the programme. Through the efforts of their teachers, not only did the students leave the camp with more confidence around tenancy, budgeting and work, but they also earned up to 27 NCEA Level 1 credits and took home a CV with real skills and experience. There was a measurable improvement in their financial literacy test scores, and all of the students who participated have applied for a part time job after the camp.





*Kids Camp has been an integral part of what Living Springs offers. This is a residential holiday camp that runs four times a year. More recently 'Trailblazers' for older youth has been introduced as well as a new pilot day camp in December which assists working parents when schools finish for the year. Luca and Charlotte are two of our regular campers.*

"After 15 camps over five years, Luca Borcoskie has not lost his passion for Living Springs. He's made lifelong friends and is part of a community of regular campers who look forward to seeing each other every holidays. Luca first saw an advert for Kids Camp in the Kidsfest programme when he was 10 years old. To his mother's surprise, he asked to go and came back five days later raving about what an awesome time he'd had. He convinced his sister

Charlotte, then 8 years old, to come to the next holiday camp and the two have been regular campers ever since. Both love the food at Living Springs and the wide range of activities offered. Luca moved from Kids Camp (for 8-12 year olds) to Trailblazers (for 13-15 year olds) in 2017, where he enjoyed the smaller group size and more adventurous

activities. This year, he returned to Kids Camp as a junior leader, a role that has seen him grow in maturity and ability. Charlotte too, is ready to move up a level – next year she will start attending Trailblazers, a challenge she is looking forward to. The children's mother, Adrienne,

says she loves that her kids are participating in activities they might not have been keen on if their parents had suggested them. "They are physically active, make lots of great

friends and have a week without devices. The location is stunning, facilities wonderful and the food awesome. I feel my children are safe and know they are having a ball at camp." The children are developing independence and have developed a desire to lead other children, Adrienne says. "Now my son is old enough to be a leader and he is thriving."



Living Springs  
*Camping Collective*







## Muslim Family Day - 4th May 2019

The terror attacks at the Al Noor Mosque and the Linwood Islamic Centre on the 15th March 2019 were described by Prime Minister Jacinda Ardern as “one of New Zealand’s darkest days.” The heart felt response of ordinary Kiwi’s in reaching out to the Islamic community was seen around the world as a ray of light in a very dark hour.

For our part we reached out in the ways we know best – hospitality and inclusion into a therapeutic and restorative space – and on May 4th we threw open our doors and our hearts to over 100 members of the directly affected family

members. This was a oneness of peoples of different faiths and for us it was a very humbling experience. Their stories were harrowing but their strength, gratitude and even joy were an inspiration to us all. John Donaldson and our catering team served up an amazing halal lunch, the farm park experience in a safe place was enjoyed by all and the sunny day, stunning view and natural environment all played a part. This was a rich and rewarding experience for all involved and we treasure the relationships formed.







## The Restorative Sanctuary of the Allandale Valley

The journey towards a restorative forest sanctuary in the Allandale valley has continued during the 2018/19 year. To achieve a vision of this scale requires hard work, commitment and passion and in July 2018 the Living Springs Board reaffirmed its strong commitment to this strategic direction.

Situated on 400 hectares at the southern end of the Port Hills and within close proximity to the city of Christchurch makes this a strategic location. This is a city whose people have faced serious trauma in the last ten years and our history and ethos as a place of refreshing, restoration and well-being undergirds a

vision of this nature. We know we can't do it alone and key partnerships and relationships are essential. As well as planting 6000 trees this year we have entered a network of important relationships with Banks Peninsula Conservation Trust, The Rod Donald Trust, The Whaka-ora Healthy Harbour Initiative and the Cacophony project. Strong support has also come from Christchurch City Council Parks Division, Department of Conservation, Environment Canterbury and Lincoln University Ecology Department.

## Water Treatment Upgrade

Drinking water standards have been a topical issue in New Zealand in recent years and a major new water treatment facility has been installed at Living Springs in the Summer/Autumn of 2019. The project has involved the installation of a new treatment facility, modern pumping systems, a four stage treatment process, 150,000 litres of additional storage tanks and 1.6 kilometres of new pipelines. It is fully automated and includes telemetrics and state of the art early warning systems. This is a \$280,000 project and we

would like to acknowledge Kelly Water systems for their expertise in designing and overseeing the project and also the Christchurch City Council, Lion Foundation and Southern Trust for assistance in funding. This development will enable Living Springs and the residents of Bamfords Road to comply with the most recent upgrades to New Zealand Drinking Water Standards (NZDWS) now and into the future.





# Entity Information

Living Springs Trust

For the year ended 31 March 2019

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

## Legal Name of Entity

Living Springs Trust

## Entity Type and Legal Basis

The entity is a Trust and a Registered Charity.

## Registration Number

CC37397

## Entity's Mission

Living Springs is a charitable trust initially established in the 1970's as a place for church and youth camps. For over forty years now Living Springs has acted like a magnet for the people of Christchurch and beyond, attracting thousands of young people and community groups into this unique and breath-taking setting. Since the commencement of the trust, it has endeavored to honour the original commitment by the founders. Today its mission is to "create high quality environments where people have experiences that enrich them as human beings, enable them to grow stronger together and inspire them to live life to the full".

Living Springs aims to create "high quality environments" in a holistic way and is focused on restoring and healing the land and natural habitats that surround the camp having a bigger impact on those who visit from the city of Christchurch. It is a facility that provides schools, community groups a place to hold an event or camp in an amazing setting. It is situated at the head of Lyttelton Harbour and the property is 450ha. It now plays a vital role in the wellbeing of the city of Christchurch and has become known as a place where life is celebrated, where knowledge is sought and where every year thousands of people are refreshed, strengthened and inspired.

## Entity Structure

Operational

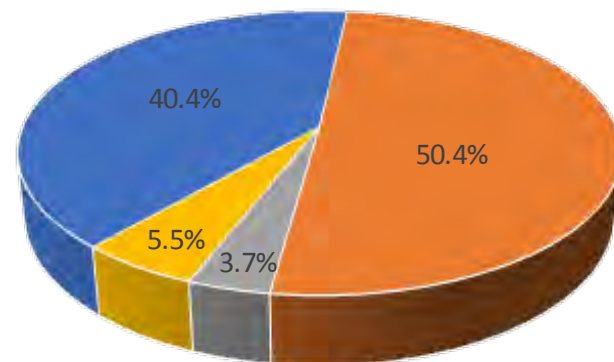
The Living Springs camp and facilities are run by 15 permanent staff, in adventure activities, catering, housekeeping, administration, with three staff to manage property and maintenance. Casual staff are used to meet our service demands in our busiest periods. Living Springs runs a tight financial line in order to remain a sustainable organisation while also providing a high standard of service to the people of Christchurch and beyond, hosting groups and running camps. Resources are always maximised and the structural organisation has been refined and detailed to utilise existing staff fully and reduce inefficiencies. Most staff are trained in several areas and can be called upon to work in other departments at short notice.

Governance

The Trustees of Living Springs consist mainly of the Founding Family members who still have an interest in the mission of Living Springs and the direction the camp is taking. Although less involved with the operational management of the camp the Trustees give overarching support and guidance. The Living Springs Board is appointed by the Trustees and reports to them throughout the year. The Board currently consists of three members and has a more direct influence over the operational management of Living Springs. The Board meet throughout the year to discuss strategic direction, financials, health & safety, marketing, communications, fundraising and projects as well as any other issues. The Senior Leadership Team reports directly to the Board.

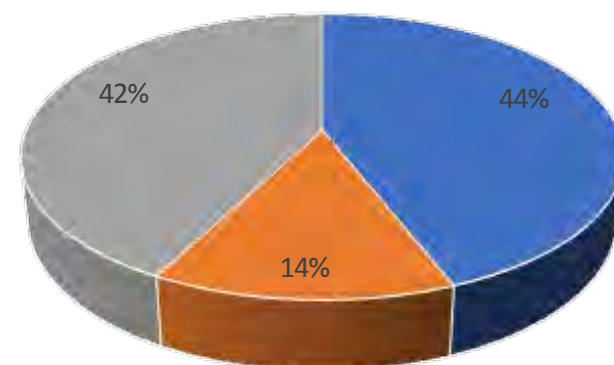
Living Springs is an independent entity without any relationships to any other governing body on a regional or national scale.

2019 User Groups



■ Community Groups ■ Schools ■ Business/Functions ■ Living Springs Camps

2019 Age Group Breakdown



■ Children ■ Youth ■ Adult



## Entity Information

Living Springs Trust

For the year ended 31 March 2019

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

The bulk of guests are highly price sensitive - such as schools and community groups. Living Springs constantly strives to provide high quality environments for them whilst maintaining its accessibility to these groups.

Revenue at Living Springs is generated from the following sources:

- the provision of Food and Accommodation as a service
- the provision of Adventure Activities and Programmes as a service
- the provision of Meeting spaces and Venues as a service
- leases on farm land and house rentals
- Occasional sale of farm stock.

This revenue allows for the provision of core services. However, in order to drive new initiatives, remain sustainable and maintain the facilities the shortfall is obtained through funding such as grants or donations.

These are applied to upgrades to meet the mission of providing a high quality environment. This can apply to some operational expenses, capital projects or other events.

### Main Methods Used by Entity to Raise Funds

All fundraising for operational and capital projects is carried out in-house. Limited corporate sponsorship allows some children to attend camps run by Living Springs.

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

#### Volunteers

Twice yearly, an intake of 6-8 international volunteers apply to work at Living Springs through the Aotearoa Cultural and Volunteer Exchange Programme. These volunteers are trained in most departments and work at camp. They become part of the Living Springs community and the operation of the camp and high standard of the facilities, depends on their contribution.

Living Springs depends also on 40 young leaders, aged 16+, who donate their time in the school holidays to run the Kids Camp Holiday Programme. This is a five night camp and the high level of supervision required is met by these leaders. These volunteers attend Springboard Leadership Development camp to gain valuable leadership skills.

Several years ago a commitment was made to improving the biodiversity and health of the environment on the Living Springs property and a number of large scale re-vegetation projects were commenced. Corporate and community groups volunteer their time to environmental projects and in the past five years over 20,000 native trees have been planted out with the help of these volunteers.

#### Donated Goods and Services

The main source of donated goods and services to Living Springs comes in the form of in-kind work, particularly when dealing with contractors. From smaller donations of food through Food Services for Kids Camp to larger contributions of project management components of larger capital projects and management and support through business mentorship.

## Approval of Financial Report

Living Springs Trust

For the year ended 31 March 2019

The Trustees are pleased to present the approved financial report including the historical financial statements of Living Springs Trust for year ended 31 March 2019.

APPROVED

Trustee

Date

Trustee

Date

### Physical Address

218 Bamfords Road, RD 1, Lyttelton, New Zealand, 8971

### Trustees

Anne Morrow  
David Down  
Eddi Down  
John Down  
Jo Down  
Ken Lord  
Paul Morrow  
Roger Roxburgh  
Valerie Roxburgh

### Bankers

Bank of New Zealand

### Date of Formation

May 15th, 1973

### Accountants

Astute Mode Limited

### Independent Auditors

Nexia Audit Christchurch



# Statement of Service Performance

Living Springs Trust

For the year ended 31 March 2019

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

## Description of Entity's Outcomes

The mission is to "create high quality environments where people have experiences that enrich them as human beings, enable them to grow stronger together and inspire them to live life to the full".

Living Springs is a valued and well utilised facility used by a large number of people from all over the Canterbury region and beyond. The majority of visitors are school children and people connected through community organisations. Living Spring main camping facility is located 25 minutes from Christchurch on a large hillside property overlooking Lyttelton Harbour. The natural bush setting is therapeutic and has a positive impact on everyone who visits by fostering wellbeing, enriching lives and developing resilience. It was a popular choice in the 18/19 financial year, for many health-related camps such as Camp Quality for children with cancer, Crohn's and Colitis, William Syndrome, Red Cross, Canteen, and many others. This, combined with a high standard of hospitality including accommodation, catering and activities; Living Springs has become a special place to many and connects people across the generations.

Description and Quantification of the Entity's Outputs	2019	2018
Total Visitors	12,181	11,522
Total nights accommodation	22,939	22,055
Primary Schools - visitors	4,886	4,826
Primary Schools - hosted	88	95
Primary Schools - nights	8,601	8,781
Secondary Schools - visitors	1,256	1,171
Secondary Schools - hosted	23	22
	1,641	1,875
Tertiary - visitors	417	469
Tertiary - hosted	9	14
Tertiary - nights	1,166	1,493
Corporate Groups - visitors	233	366
Corporate Groups - hosted	14	16
Corporate Groups - nights	236	317
Wider Community - visitors	3,114	3,462
Wider Community - hosted	104	111
Wider Community - nights	6,217	6,775
Discounted Christian Groups - visitors	1,387	288
Discounted Christian Group - hosted	22	3
Discounted Christian Groups - nights	2,626	818
Weddings - visitors	221	440
Weddings - hosted	2	4
Weddings - nights	188	86
Kids Camp - visitors	477	1,727
Kids Camp - hosted	6	10
Kids Camp - nights	1,908	1,708
NCEA Study Camp - visitors	190	104
NCEA Study Camps - hosted	18	4
NCEA Study Camp - nights	356	208

These accounts are subject to Audit; please refer to the Audit Report

# Statement of Service Performance

Living Springs Trust

For the year ended 31 March 2019

## Additional Output Measures

The development of programmes and camps reflect the mission statement and is at the heart of the operations at Living Springs. There are several areas of focus but the main areas for the year ended 31 March 2019 were: the Aorangi Sponsorship Programme (previously Aorangi Foundation); Ecosanctuary; Environmental Education; Leadership Development and Living Springs Camping Collective. It is important that camp is accessible as possible to all socio-economic groups and lower-decile schools.

The Aorangi Sponsorship Programme's purpose is to fundraise money to cover fees allowing lower-decile school to attend camp. In this financial year, 5 sponsored camps were held. The Aorangi funding also enabled Senior High School students from Haeata Community Campus. They now attend four sponsored camps each year each with an academic focus and goals. In 2018, a financial literacy camp was held, as well as an outdoor-ed camp and leadership camp.

Other camps are subsidised by Living Springs especially the Kids Camp holiday programmes. There is a big investment made into training the leaders to an excellent standard. This has become a strong network of young people who then take these leadership skills into their communities. The holiday camp is not only a great experience for the campers but also a service for parents and caregivers. The holiday camp is OSCAR accredited and many campers are subsidised to attend by WINZ. Many are from foster families and the camp offers respite care for many caregivers. This financial year saw a new day camp trialled in December.

One of the unique characteristics of Living Springs is the endowment of a rich environment of flora and fauna. A strong partnership is developing with the Banks Peninsula Conservation Trust, The Summit Road Society, the Christchurch City Council, Ecan and other environmental groups to combine forces and create a Southern Port Hills Ecological Hub. This has sharpened the environmental focus and as an organisation, Living Springs recognises the opportunities and responsibilities this brings. To date over 20,000 native trees have been planted and plans are underway for access paths to help campers engage more fully with the special qualities of the place. Predator control, planting, land management and Environmental Education are now a large focus of the strategic plan and the first pilot EcoCamp was held in February 2019 with a local school with support from a local business.

Living Springs continues to make the swimming pool available for community use, kayak training and school swimming sports. Supports local community groups such as Diamond Harbour rugby club, Governors Bay Volunteer Fire Brigade, local schools, environmental groups, walking groups, Single-Track Mountain biking group and other community groups.

As Living Springs matures as an organisation, the impact it has on people has become more evident over the years. The understanding of how to be a sustainable Charitable Trust that can provide an ongoing service for more than 45 years, is something Living Springs does well and is determined to continue this service for future generations.

These accounts are subject to Audit; please refer to the Audit Report



## Statement of Financial Performance

Living Springs Trust  
For the year ended 31 March 2019

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

Account	Notes	2019	2018
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	217,547	175,458
<b>Revenue from providing goods or services</b>			
Main Camp, Pool and Adventure Camping	1	1,495,357	1,396,003
Animal and Wool Sales	1	9,255	5,560
Property and Farm Rents	1	76,894	84,947
<b>Total Revenue from providing goods or services</b>		<b>1,581,506</b>	<b>1,486,510</b>
Interest, dividends and other investment revenue	1	7,373	3,940
Other revenue	1	13,662	108,745
<b>Total Revenue</b>		<b>1,820,087</b>	<b>1,774,653</b>
<b>Expenses</b>			
Expenses related to fundraising	2	1,015	8,800
Volunteer and employee related costs	2	884,954	751,299
Costs related to providing goods or service*	2	792,869	790,644
Other expenses	2	8,673	11,685
Depreciation	2	254,006	259,722
Grants and donations made	2	10,003	16,677
<b>Total Expenses</b>		<b>1,951,520</b>	<b>1,838,827</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(131,433)</b>	<b>(64,175)</b>

\* Costs related to providing goods or service  
2018

\$37,500 relates to consulting fees paid to Mobius Research and Strategy Ltd for carrying out a market research on potential new customers, and reviewing how well the current facilities and services offered are meeting the needs of current customers and how these can be improved. The project was funded by Davin Trust. A decision has been made by the board that the project will not proceed further.

Account	Notes	2019	2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	4	196,149	280,950
Debtors and prepayments	4	133,225	176,773
Inventory	4	16,825	19,318
Other Current Assets	4	389	389
<b>Total Current Assets</b>		<b>346,587</b>	<b>477,430</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	6	5,462,436	5,411,589
Investments	4	9,768	9,348
Other non-current assets	10	145,000	145,000
<b>Total Non-Current Assets</b>		<b>5,617,203</b>	<b>5,565,937</b>
<b>Total Assets</b>		<b>5,963,791</b>	<b>6,043,367</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	5	193,660	167,599
Employee costs payable	5	51,537	54,822
Unused donations and grants with conditions	5	37,940	2,864
Other current liabilities	5	6,500	12,495
<b>Total Current Liabilities</b>		<b>289,636</b>	<b>237,780</b>
<b>Total Liabilities</b>		<b>289,636</b>	<b>237,780</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>5,674,154</b>	<b>5,805,587</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	7	3,081,664	3,430,643
Reserves - Donations and Grants Recognised	7	2,592,491	2,374,944
<b>Total Accumulated Funds</b>		<b>5,674,154</b>	<b>5,805,587</b>

## Statement of Cash Flows

Living Springs Trust  
For the year ended 31 March 2019

'How the entity has received and used cash'

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	255,812	160,780
Receipts from providing goods or services	1,566,869	1,443,455
Interest, dividends and other investment receipts	7,373	3,675
Cash receipts from other operating activities	13,662	97,014
GST	(3,820)	(17,392)
Payments to suppliers and employees	(1,671,741)	(1,536,242)
Donations or grants paid	(10,003)	(16,677)
Cash flows from other operating activities	24,451	4,530
<b>Total Cash Flows from Operating Activities</b>	<b>182,604</b>	<b>139,143</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of property, plant and equipment	0	17,391
Payments to acquire property, plant and equipment	(266,986)	(69,333)
Payments to purchase investments	(419)	(78)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(267,406)</b>	<b>(52,019)</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>(84,802)</b>	<b>87,124</b>
<b>Cash Balances</b>		
Cash and cash equivalents at beginning of period	280,950	193,826
Cash and cash equivalents at end of period	196,149	280,950
<b>Net change in cash for period</b>	<b>(84,802)</b>	<b>87,124</b>

## Notes to the Performance Report

Living Springs Trust  
For the year ended 31 March 2019

1. Analysis of Revenue	2019	2018
<b>Donations, fundraising and other similar revenue</b>		
Donations and Grants	217,547	175,458
<b>Total Donations, fundraising and other similar revenue</b>	<b>217,547</b>	<b>175,458</b>
<b>Revenue from providing goods or services</b>		
<b>Main Camp, Pool and Adventure Camping</b>		
Sales - Community	797,026	729,696
Sales - Corporate	37,334	34,880
Sales - Functions	23,035	23,863
Sales - Schools	637,446	606,773
Income - Book	516	791
<b>Total Main Camp, Pool and Adventure Camping</b>	<b>1,495,357</b>	<b>1,396,003</b>
<b>Animal and Wool Sales</b>		
Sales - Farm Park - Animals	6,613	4,322
Sales - Farm Park	1,828	1,238
Sales - Farm Park - Wool Sales	814	0
<b>Total Animal and Wool Sales</b>	<b>9,255</b>	<b>5,560</b>
<b>Property and Farm Rents</b>		
Rent Received	76,894	84,947
<b>Total Property and Farm Rents</b>	<b>76,894</b>	<b>84,947</b>
<b>Total Revenue from providing goods or services</b>	<b>1,581,506</b>	<b>1,486,510</b>
<b>Interest, dividends and other investment revenue</b>		
Dividends and Rebates	788	0
Interest Income	6,584	3,940
<b>Total Interest, dividends and other investment revenue</b>	<b>7,373</b>	<b>3,940</b>
<b>Other revenue</b>		
Miscellaneous Income*	13,662	96,969
Sale of Assets	0	11,746
<b>Total Other revenue</b>	<b>13,662</b>	<b>108,745</b>

2019

\*Miscellaneous Income - \$13,654.68 relates to an Insurance payout received to fix the Outdoor Camping Centre and Bell Bird Heights road following storm damage.

2018

\*Miscellaneous Income - \$88,570 relates to net income from selling logs.



## Notes to the Performance Report

Living Springs Trust  
For the year ended 31 March 2019

2. Analysis of Expenses	2019	2018
<b>Expenses related to fundraising</b>		
Fundraising Costs	1,015	8,800
<b>Total Expenses related to fundraising</b>	<b>1,015</b>	<b>8,800</b>
<b>Volunteer and employee related costs</b>		
Wages	720,170	583,173
Wages - Housekeeping	46,021	43,987
Wages - Maintenance	54,815	63,973
Kiwisaver Expense	21,024	16,167
Payroll Fees	2,519	2,293
Staff Training	3,740	2,784
Volunteer Costs	27,957	32,179
ACC	5,857	4,491
FBT expense	2,854	2,252
<b>Total Volunteer and employee related costs</b>	<b>884,954</b>	<b>751,299</b>
<b>Costs related to providing goods or services</b>		
Asset under \$500	11,155	7,197
Accommodation Hire	209	365
Accounting Fee	8,954	8,954
Adventure Costs	11,637	7,379
Advertising	3,801	5,832
Bank Charges	1,132	1,141
Contracting	1,942	2,513
Consulting	12,748	53,277
Consumables	9,529	9,646
Consumables - Housekeeping	18,248	18,957
Consumables - Maintenance	9,375	9,820
Ecowork	35,084	0
Entertainment	1,855	602
Equipment Hire	2,491	503
Feed Costs	0	89
Fertilizer Costs	0	0
Food Purchases	307,858	295,177
Freight, Courier, Postage	486	226
General Expenses	1,428	9,338
Heat, Light & Power	70,495	59,295
Horse Costs	878	440
Insurance	84,546	76,843
IT Costs	3,017	6,966
Linen	10,016	5,409
Livestock - Cost of Sales	(790)	(1,280)
L S Camps Expenses	2,932	1,679
Marketing	1,735	11,617
Merchant Service Fee Charges	835	435
Motor Vehicle - Fuel Costs	16,888	12,061
Motor Vehicle - Maintenance Costs	8,441	8,901
Motor Vehicle - Registration, Warrants & Road User Charges	3,370	3,228
Printing, Stationery & Photocopying	5,248	5,861
Rates	4,490	7,634
Repairs & Maintenance	82,117	84,821
Safety Costs	7,439	7,303
Stock Upkeep Exp	1,390	1,319
Subscriptions	4,397	4,116
Subsidised events	19,741	29,121
Telephone Internet	12,080	12,902
Transport	4,489	12,203
Travel	1,099	731
Vet and Animal Health	337	420
Waste Management Costs	6,306	4,976
Website	3,446	2,609
<b>Total Costs related to providing goods or services</b>	<b>792,869</b>	<b>790,644</b>
Donations Made	10,003	16,677
<b>Total Grants and donations made</b>	<b>10,003</b>	<b>16,677</b>
<b>Other expenses</b>		
Audit Fee	6,535	6,532
Entertainment - Non deductible	2,134	692
Interest Expense	0	0
Legal Fees	4	4,365
Loss on Sale of Asset		96
<b>Total Other expenses</b>	<b>8,673</b>	<b>11,685</b>
<b>Depreciation</b>		
Depreciation (Non-operational)	166,514	177,251
Depreciation (Operational)	87,492	82,471
<b>Total Depreciation</b>	<b>254,006</b>	<b>259,722</b>

These accounts are subject to Audit; please refer to the Audit Report

## Notes to the Performance Report

Living Springs Trust  
For the year ended 31 March 2019

### 3. Volunteer Costs

The volunteers are housed in a Living Springs owned house. Whilst we have been accurately able to represent the food, power, phone and internet costs associated with this accommodation, it is almost impossible to accurately represent the cost to maintain that house, the rates and the rent foregone. An estimate of these is based on \$10 per night occupied, applied to the nights occupied and the number of people housed. This estimate works out at \$25,550 for the year ended March 31 2019 and \$25,480 for the year ended March 31 2018. In addition to Volunteer costs listed in the Statement of Financial Performance.

4. Analysis of Assets	2019	2018
<b>Bank accounts and cash</b>		
Call Account	72,538	244,104
Founders Field	0	4,435
Operating Account	34,571	28,269
Special Accounts (Aorangi)	39,039	4,143
Term Deposit Account	50,000	0
<b>Total Bank accounts and cash</b>	<b>196,149</b>	<b>280,950</b>
<b>Debtors and prepayments</b>		
Accounts Receivable	131,855	147,205
Prepayments	1,369	29,568
<b>Total Debtors and prepayments</b>	<b>133,225</b>	<b>176,773</b>
<b>Inventory</b>		
SOH - Kitchen	7,755	11,038
SOH - Livestock	9,070	8,280
<b>Total Inventory</b>	<b>16,825</b>	<b>19,318</b>
<b>Other current assets</b>		
Withholding tax paid	389	389
<b>Total Inventory</b>	<b>389</b>	<b>389</b>
<b>Investments</b>		
At Call Account - Foodstuffs	2,906	2,825
Shares	6,862	6,523
<b>Total Other current assets</b>	<b>9,768</b>	<b>9,348</b>
<b>5. Analysis of Liabilities</b>	<b>2019</b>	<b>2018</b>
<b>Creditors and accrued expenses</b>		
Accounts Payable	109,803	76,307
Deposits Collected	59,485	63,886
GST	21,481	24,646
FBT Payable	2,553	2,252
Visa - Denis Aldridge	337	507
<b>Total Creditors and accrued expenses</b>	<b>193,660</b>	<b>167,599</b>
<b>Employee costs payable</b>		
Holiday Pay Accrual	34,779	40,177
Wages Payable	16,758	14,645
<b>Total Employee costs payable</b>	<b>51,537</b>	<b>54,822</b>
<b>Unused donations and grants with conditions</b>		
Unspent donations and grants	37,940	2,864
<b>Total Unused donations and grants with conditions</b>	<b>37,940</b>	<b>2,864</b>
<b>Other current liabilities</b>		
Expense Accruals	6,500	12,495
<b>Total Other current liabilities</b>	<b>6,500</b>	<b>12,495</b>

These accounts are subject to Audit; please refer to the Audit Report



# Notes to the Performance Report

Living Springs Trust  
For the year ended 31 March 2019

## 6. Property, Plant and Equipment

This Year - 2019	Opening Carrying Amount	Purchases	Sales / Disposals / Transfers	Current Year Depreciation	Closing Carrying Amount
Land	1,156,297				1,156,297
Land Improvements	2,339,753	42,978		114,641	2,268,090
Buildings	1,518,443	29,035		70,082	1,477,396
Plant and Equipment	343,583	22,245	4	55,010	310,814
Furniture and Fittings	23,301	8,531		8,800	23,032
Motor Vehicles	28,271			4,980	23,290
Office Equipment	1,942	1,130		493	2,578
Property, Plant and Equipment	5,411,589	103,919	4	254,006	5,261,498
Capital Works in Progress		247,782	46,844		200,938
Total Property, Plant and Equipment	5,411,589	351,701	46,848	254,006	5,462,436

The capital works in progress transfers are moving the completed projects to the relevant fixed assets.

Last Year - 2018	Opening Carrying Amount	Purchases	Sales / Disposals / Transfers	Current Year Depreciation	Closing Carrying Amount
Land	1,156,297	0	0	0	1,156,297
Land Improvements	2,443,412	17,838	0	121,496	2,339,753
Buildings	1,587,206			68,763	1,518,443
Plant and Equipment	370,944	35,884	5,742	57,504	343,583
Furniture and Fittings	24,142	4,208	0	5,049	23,301
Motor Vehicles	34,529	0	0	6,258	28,271
Office Equipment	2,594	0	0	652	1,942

Total Property, Plant and Equipment 5,619,122 57,930 5,742 259,722 5,411,589

## 7. Accumulated Funds

This Year - 2019	Accumulated Surplus / Deficits	Reserves	Total
Opening Balance	3,430,643	2,374,944	5,805,587
Surplus/(Deficit)	(131,433)		(131,433)
Transfer to Reserve - Donations and Grants Recognised	(217,547)	217,547	0
Closing Balance	3,081,663	2,592,491	5,674,154
This Year - 2018	Accumulated Surplus / Deficits	Reserves	Total
Opening Balance	3,670,276	2,199,486	5,869,762
Surplus/(Deficit)	(64,175)	0	(64,175)
Transfer to Reserve - Donations and Grants Recognised	(175,458)	175,458	0
Closing Balance	3,430,643	2,374,944	5,805,587

A Donations and Grants Recognised reserve has been added to Accumulated Funds. This has been added so as the Accumulated Surpluses or Deficits, better represent the true operational performance. Also to show that it is the reserve which has contributed to asset growth and helped to sustain operational performance.

## 8. Commitments

Living Springs Trust has two operating leases, one being for a Sanitary Bins through Cannon at a cost of \$197 per month and the other being for a Photocopier with Business Distributors Ltd where the monthly cost varies depending on monthly usage. Both leases are ongoing.

## 9. Contingent Liabilities and Guarantees

The BNZ holds a Letter of Credit to the value of \$15,600 for iPayroll Limited. iPayroll Limited is the third party intermediary which facilitates the payment of Living Springs staff and the relevant compliance payments due to the IRD. This is in place to ensure payroll funds are available for iPayroll to pay the Living Springs staff. This is a requirement iPayroll Limited has for all its customers.

# Notes to the Performance Report

Living Springs Trust  
For the year ended 31 March 2019

## 10. Related Parties

	2019	2018
Donations		
Davin Trust - see further details below	0	35,000
Total Donations	0	35,000

Davin Trust is a Charitable Trust whose officers/trustees are David and Eddi Down. David and Eddi Down are founders and trustees (along with others) of Living Springs Trust.

	2019	2018
Loan		
Denis Aldridge	145,000	145,000
Total Loan	145,000	145,000

Denis Aldridge is the part of the Senior Leadership Team at Living Springs Trust. The Trust sold 79 Bamfords Road to Denis in July 2016. The sale price negotiated between the Trust and Denis was based on a valuation performed by a registered valuer. The Trust agreed to provide Vendor Finance to the value of \$145,000. This is secured by a registered second mortgage and is repayable upon the subsequent sale of the property. Interest charged on the loan to 31 March 2019 was \$3,183. (2018: \$3,183)

	2019	2018
Discounted Sales		
John Down	17,413	0
Total Discounted Sales	17,413	0

John Down is a Trustee of Living Springs Trust. During the year, his family held an event at Living Springs Trust and he received a discounted rate for the event to the extent that costs incurred by Living Springs Trust were covered.

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

## 12. Correction of Errors

There was no correction of significant errors within the year ended March 31, 2019.



## People who help us

As a Charitable Trust, Living Springs aims to make camp affordable for everyone. To help us with projects and upgrades we are thankful for financial support. With the help of our sponsors, donors and grants, we are able to offer so much more to our campers, and achieve many more of our goals and dreams.

People leave Living Springs inspired, refreshed and hopeful of a future with promise. For the 2018/2019 school year the Aorangi Sponsorship Programme enabled nine schools from vulnerable communities attend camp. Donations for Aorangi were generously given by Dublin Street Trust, Casa Construction Charitable Trust, Joseph and Associates Ltd Foundation, SFT Group Holdings

Ltd, Storetaste, MacPac Fund for Good. Heat pumps were installed in the auditorium with the help of Pub Charity. Environmental projects and staff were supported by the Christchurch City Council through the Biodiversity Fund and Strengthening Communities Fund. Our Adventure Activities were supported by NZCT and our first EcoCamp was sponsored by the Lyttelton Port Company. A critical upgrade of the water treatment system was supported by the Christchurch City Council, The Southern Trust and the Lion Foundation.

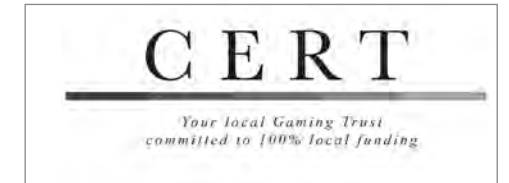
Our partners are a cornerstone of the work we do and enable Living Springs to be more and provide more of what the Christchurch community needs. Thank you for being part of it.

# We really appreciate

## Opportunities to support Living Springs

Partner with Living Springs to build an exceptional organisation and facility and help us to share the Living Springs experience with as many people as possible. Donate today to Aorangi Sponsorship Programme, or the Living Springs Camping Collective. Alternatively, donations can be made that directly impact the environment by supporting the purchase of trees and combi-guards. Donations can be made directly through the website at [www.livingsprings.co.nz](http://www.livingsprings.co.nz) or by contacting the office on [support@livingsprings.co.nz](mailto:support@livingsprings.co.nz)

*Living Springs is a registered Charitable Trust and donations may qualify for a 33% tax rebate.*





## Living Springs

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