

KIDS CAMPS NZ



Making a difference in the life of a child, one child at a time!

2014 Annual Report

KIDS CAMPS NEW ZEALAND

Trustees;

Bryan Usher (Chairperson)

Ruth Bowers

Liqueshia Dougherty

Michael Tonks

Anita Vermeer

Shane Vermeer

National Director:

Anita Vermeer

Bankers:

Kiwibank Limited

Auditor:

Ross Smith

Dunedin

Charities Commission Registration No. CC21040

Address:

48 Stafford Street, Dunedin.

PO Box 7064 , Dunedin 9040, New Zealand .

The above directory is current to the date of issue of this report, September 2014

Cover picture:

A buddy helps her camper build up her confidence for a challenging test.

TRUSTEES' REPORT

Making a difference in the life of a child, one child at a time

Is it worth it? The long hours, the commitment to quality, the insistence on detail, the frustrations and heartbreaks caused by unforeseen events???

We say yes! It is!

When we consider the effort that was undertaken to provide the hope we have within our own lives, how can we not but make the effort! As a board, we don't want to just give kids a "nice camp" or a "fun time". We want to give them so much more than that, we want to open up a whole new world of life, of confidence, of opportunity, of relationships that they may never otherwise have or experience. So how do we do this? How do we take a simple camp and do all this?

We do it with one thing in mind – the child! Each child is the focus and the beginning and end in a sense of what we do and why we do it. Everything at camp is for the child, everything we do and plan and organize and administer during the year is for the child. We create well considered activities, we structure a plan for the week, all backed by robust organization and volunteers to ensure a safe environment in which they can be children, can grow and learn and experiment and experience new things. This gives them, and those looking on the confidence that we understand and recognise the incredible privilege we have in nurturing their child in hope.

As you read in the following pages about the impact these camps make, and see the determination of an army of volunteers, staff and the committee that help, direct, fundraise and much more to fulfill this precious vision. I hope you will join in me in offering a prayer of grateful thanks and seek a blessing for every person involved, including those that have given of the much needed funds for making such events happen.

While this report reflects a loss this financial year, the vision is not lost and is not deterred. Instead this year we have helped turn that loss around and the receipt of a grant from the Tindal foundation has provided the opportunity for us to undertake capacity building training for the board by NFP Works, the value of which we know will be seen in the years to come.

With regards to the Board, we have seen change this year with the resignation of Hamish (Board Chair) and Norman Thompson (Finance Officer); both of whom have provided many years of invaluable service in building KCNZ up to what it is today. Norman has been there from the beginning and his dedication to the task and going the extra mile in the financial arena has given this ministry the opportunity to do things we otherwise could only have dreamed of. We give hearty thanks to you Norman and Yvonne your wife for all that you have done, similarly we are thankful Hamish, for all the wisdom, direction and advice you have shared.

We also welcome a new appointment to the Board. We welcome Liqueshia who has been involved for the last 2 years in the Dunedin committee. She brings a wealth of knowledge, with a legal background with policy and working with adult offenders. Liqueshia excels in working with and building teams / recruiting and training.

It is only right that our last word should go to the children and to the vision we have as a Board and ministry. We know that we are making a difference to one child at a time, and we hope and pray,

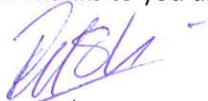
that some day it will not be just one child, or one hundred children, but that we would make a difference for and bring hope to thousands of children throughout this nation.

That is the vision of our National Director whom we, as a Board, wish to acknowledge warmly in this report. Anita, we thank you for the way you inspire us and call us to this idea. We thank you for holding this vision and working so hard to make it a reality – and all as a volunteer!

It is our hope that the day will come when you will be released to pursue and fulfill all the possibility and purpose of your vision and that of KCNZ in a full time supported capacity.

Thank you again.

And Thanks to you all



Bryan Usher
Board Chair



2014 Kids Camp Yearly Report

Volunteers Experience:

She looked up at me with tears in her eyes and she smiled. Not like the one you give to a stranger or one you give to your friend. This smile was different it was full of emotion. Her mouth was saying she was happy to be going back there, but her eyes..... Those eyes that could tell no lie. Broken. Helpless. Desperate. I didn't want her to go back to where she had to and it was only the first day I met her.

Two days earlier I was in training where I was preparing for what I so ignorantly thought would be a walk in the park. One week of my life I was giving up to be apart of a new camp for under privileged children. "It can't be so hard" I thought to myself. "Sure it's not like other camps with the way we handle the children. No full on hugs. No touching. No piggy backing. I get it. A whole lot of things you can't do just to protect them."

My heart is pounding..... we are up with the birds and going to pick the children up. They come in, in dribs and drabs. Scruffy, sad, neglected, abused children. Slowly I start to comprehend what I've got myself into. Thinking to my self, I'm way out of my League and then she walks in 7 years old, skinny, starved and dying for attention. I couldn't help the tears How could someone do this?

As more and more of them arrive I start to see why I am here. Not to judge, not to teach them what I think is right, not to try and change their life with the wise words of aunty Awhi but to simply love. I know it may sound cliché but that's all I needed. As the next few days went by I began to see the difference in what I thought was important and what they did. Here I am worrying about not having coverage on my phone.... while they are worrying about when they're going to eat next or if someone is going to pick on them or treat them wrongly.

Five days.... Five days filled with understanding, quality time, patience, mountains of food, laughter, fun and yep you guest it.... Love.

A place where trying something new is encouraged, where if you fail your supported anyway, where you can eat until your hearts content and know that you will be eating again in the next hour, where safety is constant and love is unconditional. Where volunteers come to to give nothing but undivided attention, time and again..... Love.

Kids camp NZ is one week filled with excitement. children between the ages of 7-11 sent to camp in the holidays because of either neglect, abuse, bullying or traumatic events. They get off the bus carrying the weight of the world on their shoulders, slowly but surely you see the smiles and the trust build and you see the walls fall. You see the love and care been practiced. You see children. Beautiful selfless worthy talented children.

You see her 7 years old still skinny, but full and a smile that could clear a rainy day.

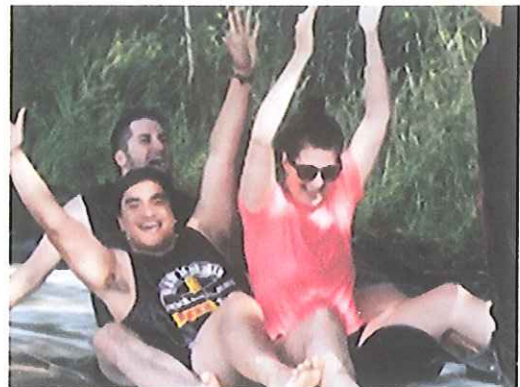
And by day five. There she is looking up at me with tears in her eyes and she smiles. Not the type you give to a stranger or give to your friend. The smile that is different and full of emotion. Her smile still showed that she was happy to go back there. But those eyes..... Those eyes that could tell no lie. Strength, dignity and pride. She walked away with her head held high and in that single moment I knew she was going to be ok.

Promotion made easy:

Kids Camp NZ has been a life-changing experience for me, I have reconnected with God and have discovered what I truly want to achieve in my life. Aside from those 2 things, the children, what camp is all about, it is always so so incredible to see the changes in returning kids and see brand new ones hop off the bus. Every camp I get emotional as I really do love making a difference in each of these children's lives and truly believe in what we do. I try my absolute best to give these children in a week the love, compassion, kindness, strength, happiness and so much more that they deserve everyday of their life. I often will explain to others how much of a difference camp makes in the children's life however, it makes such a difference to the leaders also. I look forward to camp so much each year, the nerves and excitement put together are a recipe for success, the Wellington team has pulled together and really worked hard to get the camp off of its training wheels, I would be absolutely honored and privileged to be the Assistant Director of Wellington Kids Camps NZ. Abby Leach

How volunteers experience their week at camp:

- My camper was not super exuberant or generous in her laughter or smiling but she went on the flying fox and managed to do this, after that she went on the trampoline and yelled as loud as she could "this is the best rainy day ever - I'm having so much fun", I started to see the confidence in her grow, this brought tears to my eyes, so I went back to my cabin to compose myself and I could hear her yelling over and over again from quite a distance "I am having so much fun, I am having so much fun" and when I came back, the smile on her face was phenomenal, as she didn't smile much during camp but to see her respond in this way was just spectacular!
- My highlight was my camper going on the low ropes - the first day and 1/2 was pretty hard, I am not going to lie, cause my camper didn't like me that much, when he was on the low ropes, I was trying to encourage him, but my camper was yelling "Shut up, Shut up, you don't know what you are doing, you have never done this before and it was hard but when he came down, I went up to him and said "Bro I don't mind if you hate me, or I am annoying you or yelling at you all the time, but I am like real proud of you and what you did was just awesome and the camper turned around and said "your the man"! and then from there we grew closer and closer after that
- She is going to be o.k: I have a cousin who looks just like Camper A (Camper A had attended 4 camps), and it took me back to when my cousin was this age, and she had also had a rough childhood but I know with all my heart that camper A will have a great future, to see her laughing and joining in was great. I wished my cousin could have had this experience too.
- It brings tear to your eyes, to see a 6 foot Pacific Island buddy teary eyed as he says goodbye to his camper. You get an impression of a manly man who can deal with anything but they have tears in their eyes, as they say goodbye. These kids haven't had friends in their life like this before. These guys, were a powerful influence in the life of their camper. The boy campers felt like they did man stuff, they were part of the team, which is was an awesome experience. To cross cultures, to build friendships was having an impact on, not just the camper and buddy but all volunteers!
- Before going to camp Child A had stolen everyday for about a year. In January 2013, when he came to camp things changed, he has not stolen a single a thing either from home, school or the shop. We don't know the influence we have on the campers - because we don't talk about stealing, but the overflow can happen in all sorts of surprising ways, the love the volunteers give, the respect they give them, and the goodness you see in them; they get to develop this.



•It was an emotional time for the Wellington camp to say good bye to the children for another year. The kids were sad to say goodbye also. A Individual asked "why are people crying as they say goodbye to the children" The volunteers response is because we really love your kids! This is love poured out, the way we feel about the children here, the children really felt loved.

•The photographers took some amazing photos, but at the end of camp they said, their job was easy, because all they needed to do was to be in the right place, at the right time. They had the job of capturing the moments of fun that was all around them. They credited the buddies for their ability to be ever patient and kind, of being so fun to be around, and they love and love and love, and you have to say goodbye at the end of the camp. The buddies are amazing. Capturing the memories was easy!

Possible life long effects without intervention

Today's selection -- Psychosis in children comes from parenting, not genetics

- "In an astonishing admission in the Guardian last month, Robert Plomin, the country's leading genetic psychologist, admitted of the Human Genome Project's quest for genes for psychological traits of all kinds: 'I've been looking for these genes for 15 years and I don't have any.'
- "On the other side of the equation, the evidence for the role of maltreatment in causing emotional distress in general, and emotional abuse and neglect in particular, has become overwhelming. This applies as much to the extreme disturbance of psychosis (mostly schizophrenia and bipolar disorder) as to more common problems such as depression and anxiety.
- "A definitive analysis of the 41 best studies into the impact of childhood adversity on the risk of psychosis (mostly schizophrenia and bipolar disorder) was published in 2012. It broke down the role of different kinds of maltreatment. Emotional abuse meant exposure to behavior such as harshness and name-calling from parents. Emotional neglect meant lack of love and responsiveness. Overall, in order of impact, emotional abuse increased the risk of psychosis the most (by 3.4 times, physical abuse and emotional neglect did so by 2.9, sexual abuse and bullying by peers by 2.4).
- "That emotional abuse is more damaging than sexual and physical abuse may seem surprising, although they tend to go together. One study found that the emotionally abused were 12 times more likely to be schizophrenic than the general population (compared with six times for the physically abused and twice as likely for the sexually abused). Another study followed adolescents for 15 years and found that over a third became schizophrenic if both parents were hostile, critical and intrusive, compared with none where only one parent was or neither were. In his definitive book, *Models of Madness*, John Read, a clinical psychologist at Liverpool University, shows that in the 10 studies testing the matter, the more extreme the childhood adversity, the greater the risk of adult psychosis. The results are similar for the number of adversities. In one large study, those subjected to five or more adversities were 193 times more likely to suffer psychosis than those with none.
- "Similar findings come from studies of less extreme emotional distress. In the definitive one, which followed 180 children from infancy to the age of 18, 90% of those who suffered early maltreatment qualified for a mental illness. Emotional neglect under the age of two was a critical predictor." with thanks to act

Author: Oliver James

Title: "Emotional child abuse has to be banned - the science backs up our instincts"

Publisher: The Guardian / Date: 3/31/14

Heartfelt Thanks:

Thank you to all the supporters who have made camp possible, to all those who have given their finances, given their time and have been loyal and faithful with continued support over these past years! A Tremendous Heartfelt thanks to Norman Thompson without his dedication and meticulous attention to detail with the accounts both serving on the local Dunedin Committee and the National Board, helping set up Kids Camps could not have been done without him! It is with sadness that we accept his resignation from the Board but wish him the very best with his 2nd retirement from all his community work. Thank you to the Board, Committee members for their tireless and continuous effort during the year, and to all the

The Difference:

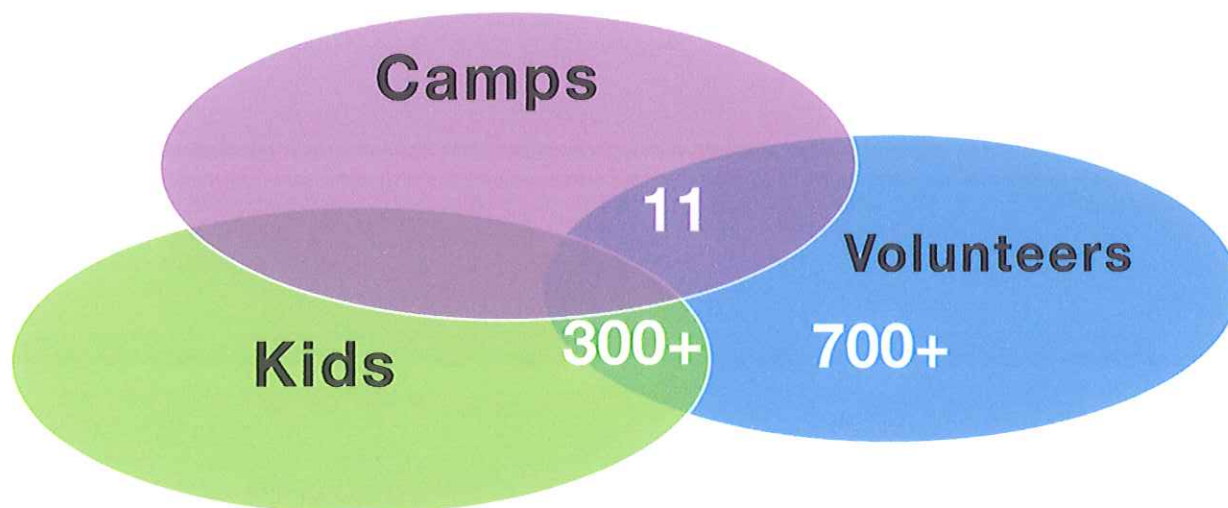
Camps within Aoteroa

We have only just began! 2006 I had a dream to run camps in Dunedin. Lyn Too had a dream to run camps in Wellington. 2014 the dream is to expand throughout New Zealand. The major restriction is finances and time. As the foundations are laid, the Key Operations Procedures and Policies have been fine tuned, the governance of the board has been separated from the management team, and the skill and expertise of the volunteers involved has stirred the organisation to believe for the impossible - to duplicate what we do well to reach a huge need in our community through inspiring and building confidence in the children. It's Not O.K programme stands against domestic violence in New Zealand and has been largely successful because of the awareness and tools it provides to the community and sadly we still hear of the children being abused by those most trusted. The work within our community seems somewhat too big, yet I believe by getting involved in the community, by seeing the young children be inspired to be all that they can be, for them to see role models; we will make a difference - one child at a time. Each child who steps off our bus is worth all the effort and resources that it takes to hold a camp. Each volunteer that leaves camp and testifies to a week that has changed their life, a week that has increased their empathy and awareness of the effects of abuse within our community is worth it! Because now we have more advocates that will stand up and say "It's not o.k" to hurt children. The statistic's below testify to the good work being done.

Hours of work given up to now:

Camp Volunteers	Committee Volunteers	National Board
6300 hours	8712 hours	1920

People give of their time / finances because they see the benefits for the children who attend our camps. We have successfully held 11 Camps, over 300 children have attended camps, and well over 700 volunteers have diligently served our community by being a vital part of the favorable outcome we have achieved to meet our objectives: Creating amazing memories for children who have been abused, abandoned or neglected.



Kids Camps New Zealand

camp volunteers who spend a week of their Holiday Pay to get on board and give far beyond anyone could possibly expect. It is because of all you that we share in the many success stories we constantly hear. I am certainly privileged to be small part of this journey.

Anita Vermeer

National Camp Director.

THANK YOU...

We are grateful to the following community trust and grant organisations who contributed so generously:

Thomas George McCarthy Charitable Trust	\$6,000
Infinity Foundation	\$5,000
The Trusts Community Foundation	\$5,000
The Trusts Community Foundation (for site rental)	\$4,527
Tindall Foundation (part of grant made to Catholic Archdiocese of Wellington)	\$4,500
Hutt Mana Charitable Trust	\$3,500
Dunedin City Council, Community Grant	\$3,000
Pub Charity	\$3,000
Kingston Sedgfield Charitable Trust	\$2,000
Gaynor Charitable Trust	\$2,000
Southern Victorian Charitable Trust	\$1,521
Lion Foundation	\$1,500
Bendigo Valley Sports Foundation	\$1,000
Community Organisations Grants Scheme (COGS)	\$1,000

...and also we wish to record our thanks to the following individual people and groups who financially supported Kids Camps:

Bryan Usher	Lions Club, Port Chalmers
A.D Butel	M Rowe
Farnan Garthwaite Law	N Williams-Barr
Fulton family	P Lee
GJ Paterson	Polson Higgs
H Godley	St Kilda Rotary Club
John and Cara Gregan	Versatile Homes Ltd.
John Farrow	Waiwhetu Catholic Women's League
Lions Club, Dunedin	Crowe Horwarth GPTW Committee
Lions Club, Mosgiel	

Also THANK YOU...

... to the many people and groups helped in a great variety of ways:

Anglican Chinese Mission, Wellington. Storage of equipment
Abundant Life Centre, Wellington. Venue for meetings, training etc.
Bible Society, Wellington. Donation of Bibles.
JP and Lai Choo Too, Wellington. Catering for meals.
Open Home Foundation, Wellington. Sponsoring children to camp.
Dunedin City New Life Church. Copying facilities, venue for meetings, training etc.
Musselburgh Baptist Church. Venue for meetings etc.
The team at St Lukes AAW in Mosgiel, for gifts for the children.
Caroline Nicoll for all her assistance in raising funds for wetsuits for the children.

and A SPECIAL THANK YOU...

...to all those who made the camps possible:

Volunteers who gave up many hours of their time to serve on local camp committees, raising funds, assisting with pre-camp preparations and supporting the local camp Director.

The local Camp Directors, staff and buddies who donated a week of their lives.

Child, Youth and Family Service of the Ministry of Social Development and its wonderful Dunedin staff.

The Open Home Foundation, Wellington.

The Principals of schools who assisted local Camp Directors in nominating children who would benefit from a week at camp.

Parents, foster-parents and caregivers,

and

All those kids who entrusted themselves to us for those five days of camp.

KIDS CAMPS NEW ZEALAND

Statement of Financial Performance

For the year ended 31 March 2014

2013		2014
\$		\$
Income		
<u>89,008</u>	Donations and fund raisers and interest received (Note 4)	<u>65,737</u>
Expenditure		
28,563	Rent of camp site and camp food	28,474
5,707	Transport to and from Camp	4,202
0	Hire of storage for camp equipment	2,259
<u>21,526</u>	Camper activities	<u>19,525</u>
<u>55,796</u>	Direct Cost of Operating Camps	54,460
<u>220</u>	Family Fun Day	293
<u>2,281</u>	Depreciation on Fixed Assets (Note 5)	2,363
<u>5,125</u>	Training and Support of Volunteer Workers	7,755
4,943	Administration, including Insurance	6,265
	Merchandise purchased	2,169
750	Audit Fees	750
0	Fundraiser costs	3,505
<u>210</u>	Promotional Material	<u>1,065</u>
<u>5,903</u>	Cost of Administration, including Fundraising	<u>13,754</u>
<u>69,325</u>	Total Expenditure (Note 6)	<u>78,625</u>
<u><u>19,683</u></u>	Surplus(Deficit) of Income over Expenditure	<u><u>(12,888)</u></u>

KIDS CAMPS NEW ZEALAND

Statement of Movements in Equity

For the year ended 31 March 2014

2013	\$	\$
23,492	Opening Equity	43,175
0	Historical adjustment	79
<u>19,683</u>	Surplus(Deficit) for period - total recognised income and expenses	<u>(12,888)</u>
<u><u>43,175</u></u>	Closing Equity	<u><u>30,366</u></u>

Statement of Financial Position

As at 31 March 2014

\$		\$	\$
Current Assets			
34,614	Kiwibank Current Accounts	20,322	
2,790	GST refund due	4,435	
0	Sundry Debtor	500	
<u>2,783</u>	Stock held	<u>2,694</u>	
<u>40,187</u>	Total Current Assets		27,951
Fixed Assets			
14,014	Fixed Assets at cost	15,396	
<u>9,868</u>	Less Accumulated Depreciation	<u>12,231</u>	
<u>4,146</u>	Total Fixed Assets		<u>3,165</u>
<u><u>44,333</u></u>	Total Assets		<u><u>31,116</u></u>
Current Liabilities			
<u>1,158</u>	Sundry Creditors	750	
<u>1,158</u>	Total Current Liabilities		<u>750</u>
Equity			
<u>43,175</u>	Total Funds held		<u>30,366</u>
<u><u>44,333</u></u>	Total Liabilities and Equity		<u><u>31,116</u></u>

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KIDS CAMPS NEW ZEALAND

Notes to the Financial Statements for the year ended 31 March 2014

1. Accounting Policies

The following accounting policies are adopted in the preparation of these financial statements;

- (a) General: The financial statements are prepared using the historical cost basis.
 (b) Stock: This consists of items that have been purchased in advance with the intention that they be used in future camps. This stock is valued at cost. There is a stock of used material that is held in storage following previous camps. Together with other consumables, this has been written off against expenditure in the year in which it was purchased and is carried in the accounts at nil value.
 (c) Income: Income is recognised in the period it is received and banked.
 (d) Differential Reporting: The trust qualifies for differential reporting because it is not publicly accountable and is not large. All available exemptions have been applied.
 There have been no changes in accounting policies during the year.

2. Reporting Entity

The trust is an incorporated society.

3. Taxation

The trust is registered as a charitable trust with the Charities Commission. As such, gifts to the trust are deductible by the donor as donations for tax purposes. Any surplus of income over expenditure is not taxable.

The trust is registered for Goods and Services Tax (GST). All moneys paid and received are shown nett of GST.

4. Income

Details of income in respect of the current year are as follows:

	<u>Dunedin</u>	<u>Wellington</u>	<u>National</u>	<u>Total</u>
	\$	\$	\$	\$
Community Organisations Grant Scheme*	1,000			1,000
Dunedin City Council	3,000			3,000
Infinity Foundation		5,000		5,000
The Trusts Community Foundation		5,000		5,000
The Trusts Community Foundation	4,527			4,527
The Lion Foundation	1,500			1,000
Bendigo Valley Sports Foundation	1,000			1,000
Gaynor Trust		2,000		2,000
Pub Charity	3,000			3,000
Hutt Mana Charitable Trust		3,500		3,500
Archdiocese of Wellington- Allocation of Tindall Foundation grant		4,500		4,500
Kingston Sedgfield Charitable Trust	2,000			2,000
Southern Victorian Charitable Trust	1,521			1,521
Thomas George McCarthy Charitable Trust		6,000		6,000
<u>Total grants from Community Trusts.</u>	<u>17,548</u>	<u>26,000</u>		<u>43,548</u>
Donations from individuals and organisations	9,290	1,450	800	11,540
Fundraisers	3,069			3,069
Grant from Ministry of Social Development*	4,000			4,000
Sales of merchandise to camps			3,402	3,402
Interest Received			178	178
<u>Total Income</u>	<u>33,907</u>	<u>27,450</u>	<u>4,380</u>	<u>65,737</u>

* GST was additional to this amount.

5. Depreciation

Fixed assets are valued at cost and depreciation is provided at the following annual rates:

<u>Item</u>	<u>Cost</u> <u>1/4/13</u> \$	<u>Book Value</u> <u>1/4/13</u> \$	<u>Additions</u> <u>2014</u> \$	<u>Annual</u> <u>Rate</u> %	<u>Deprecn</u> \$	<u>Book Value</u> <u>end of year</u> \$
Computer and Photographic Equipment	7,620	1,724	1,382	20%	1,635	1,471
Sound Equipment	1,810	633	-	20%	362	271
Crockery and Cutlery	1,821	5	-	33%		5
Office Furniture and Equipment	191	275		10%	36	239
Storage Shelving	1,498	936	-	10%	150	786
Tents	900	573		20%	180	393
<u>Total Fixed Assets</u>	<u>13,840</u>	<u>4,146</u>	<u>1,382</u>		<u>2,363</u>	<u>3,165</u>

6. Expenditure

The expenditure as between Dunedin, Wellington and the national organisation was as follows:

	<u>Dunedin</u> \$	<u>Wellington</u> \$	<u>National</u> \$	<u>Total</u> \$
Camp Site, and food costs	12,881	15,593		28,475
Transport to and from Camp	2,645	1,557		4,202
Camper activities	10,496	8,874	154	19,524
Family fun day	293			293
Depreciation on fixed assets			2,363	2,363
Fundraising costs	2,122		1,384	3,506
Training and support of volunteers	2,932	3,842	981	7,755
Storage of camp equipment	2,163	96		2,259
Administration including insurance	1,207	1,169	3,889	6,265
Audit fees	375	375		750
Promotional material			1,065	1,065
Purchase of merchandise			2,168	2,168
<u>Total</u>	<u>35,114</u>	<u>31,506</u>	<u>12,005</u>	<u>78,625</u>

7. Contingencies

There are no contingent liabilities and no contingent assets as at 31 March 2014. (2013: Nil)

8. Related Parties

There were no related party transactions during the year (2013: Nil)

9. Events since Balance Date

There have been no significant events since balance date.



Bryan Usher, Chairman



Norman Thompson, Treasurer

29th July 2014

KIDS CAMPS NEW ZEALAND.

AUDIT REPORT

I have audited the Annual Financial Statements for the Kids Camps New Zealand. The Statements provide information of the financial performance of the organisation for the period 1 April 2013 to 31 March 2014. This information is in accordance with the Statement of Accounting Policies.

TRUSTEES' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Trustees are responsible for the preparation of the financial statements that present fairly the matters to which they relate and for such internal controls as the Trustees determine are necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

RESPONSIBILITIES OF THE AUDITOR

It is my responsibility to express an independent opinion, on the financial information presented and report my opinion to the members of the organisation.

BASIS OF OPINION

An Audit includes examining, on a test basis, evidence relevant to the amounts and disclosure in the financial reports. It also includes an assessment of whether the accounting policies are appropriate to the organisations circumstances, consistently applied and adequately disclosed. I conducted my audit in accordance with general accepted auditing standards in New Zealand and Internationally. I planned and performed my audit so as to obtain all the information and explanations in which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statements. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

Other than my capacity as Auditor, I have no relationship with or financial interest in the organisation.

QUALIFIED OPINION

The information presented for the audit has been completed, and I have obtained all information and explanations that I have required.

In my opinion, the attached statements Pages 1 and 2, together with the notes to the Financial Statements, fairly reflect the result of the operation of the KIDS CAMPS NEW ZEALAND for the twelve months ended 31 March 2014.

My audit was completed on 18 July 2014 and my unqualified opinion is expressed as at that date.



Ross Smith
AUDITOR

18 July 2014.