



ARTHUR KIDSTON MEMORIAL CAMP

ANNUAL REPORT 2024

FOR FISCAL YEAR NOVEMBER 1, 2023, TO OCTOBER 31, 2024

Prepared January 2025



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Outgoing Executive Director Janice Noble and incoming Executive Director Bruce Gillard, August 2024

CHAIRPERSON'S REPORT

Perhaps the most rewarding and positive aspect of the 2024 season was a very highly satisfied summer staff. Under strong leadership, the staff worked individually and as a team to conduct a seamless experience for all campers. Their commitment to the campers' experience, safety, camaraderie and all of Kidston's values were reflected in everything they did. Season-end surveys indicate that most staff intend to apply again for 2025 positions.

Otherwise, this was a challenging year for Camp administration. Recovery from Covid years has been volatile and we don't know yet if we're in a new normal in terms of registration and fundraising – both were lower than anticipated, and barely meeting “break even” levels.

There are ongoing challenges which have resulted in the Camp continuing to be in a precarious financial position:

- Canada Summer Jobs funding was reinstated, but as these grants are only paid in October, we had to take a \$30k loan from United Church of Canada (UCC) Bermuda-Nova Scotia Region to “float” summer wages; this was paid back in full, no interest, Sept 30, 2024.
- Registration rates were increased to account for continued inflationary pressures (power, fuel, food, wages); tiered pricing was offered to ensure camp remained accessible financially. Registration dropped 37% from 2023; it is unclear if this is solely a result of price changes.
- The Board bravely took the risk to run camp despite slow/low registration as late as May – the Board assumed we would be fundraising in the fall to make up an estimated \$10k difference. Not running camp essentially would have been closing it permanently.
- Board capacity issues – unexpected change in Chair in April, and several committee chairs vacant all year.

Financial Background – Impacts still being felt in 2024

- Shuttering during Covid summers meant a \$40k CEBA loan was drawn down in 2020 and has been important to provide cash flow during the period. A loan from UCC was required to pay CEBA which came due Dec. 2023.
- Revenue impacts in 2023 included no funding from *Canada Summer Jobs*; lower donations from Lawton's; fewer rentals due to climate change (fires, floods of '23), resulting in a \$47k loss.
- Kidston will need to budget for the loan repayment to UCC for another four years

Board Capacity Challenges

As a Board, we are also facing challenges with many vacancies in committee chairs and directors in general. The Chair resigned unexpectedly in April for personal reasons. With no vice chair already in place, Lisa Clements-Titcombe offered to step in as Interim Chair until January 2025. A new

Treasurer joined the Board winter 2024 but for just two months, leaving immediately after the Chair resigned. Former Treasurer Carol McKnight graciously returned on an interim basis.

Program Committee Chair and Property Chair remained vacant all year. Policy Committee also did not have capacity to operate continually. Board succession planning should have been a top priority for 2024, but the priority list was long.

Executive Director Transition

Finally, the Executive Director Janice Noble very generously gave a full year's notice of her departure; as the only full-time role, it is a very critical one indeed. We are delighted to have found our new Executive Director Bruce Gillard, who started September 2024 and has provided an energetic spirit, commitment to team building (Board and Staff), solid instincts and a love of camp. We look forward to many years ahead with him at the helm.

Accomplishments

In addition to the high staff satisfaction, Kidston had several other accomplishments in 2024:

- Hosted a very successful "Camp Stuff" in May 2024.
- Achieved CANSPEI and United Church of Canada Accreditations (special thanks to Maya Ferguson for all her hard work)
- Conducted two successful "Work Days", building exciting partnerships with plans to expand on them (thank you Bruce!)

Goals and Objectives for 2025:

1. Optimize Board of Directors
 - a. Recruit more Board members with capacity to actively participate and with specific skills to fill gaps
 - b. Fill vacant committee chair roles ie Program, Property, Fundraising
 - c. Fill vacant roles, namely Vice Chair, Financial Administrator
2. Make camp financially viable in the current environment
 - a. increase registration through more robust marketing of summer camp
 - b. increase spring and fall rentals or other sources of income
 - c. find new sustainable fundraising methods and donations
 - d. balance the budget (not including 4 more years of loan repayments)
3. Build on the achievements regarding staff satisfaction to conduct another exciting summer of programming and happy campers.

It has been a privilege to serve as the Chair of the Board of Directors for Arthur Kidston Memorial Camp the last 8 months. It has been a challenging year, but the commitment and passion shown by our incredible community of supporters – Board, Executive Directors, staff and donors has sustained us. I want to thank Marg as she steps down from her role as Financial Administrator, and Carol for returning to role of interim Treasurer in our time of need. I want to also thank all the parents, campers, volunteers and community members who make Kidston what it is. Thank you for all you do.

Respectfully Submitted,

Lisa Clements-Titcombe

Interim Chair, Board of Directors

EXECUTIVE DIRECTOR'S REPORT – JANICE NOBLE - SPRING & SUMMER

The following report is excerpts from the report prepared as a review of the spring and summer 2024 season at Camp Kidston.

With planned registration fee changes in 2024, Kidston reduced the target number of registrations for Summer 2024. Despite this adjustment, summer registration still fell significantly short of the target and Kidston saw its lowest registration since 2021. Interestingly, Kidston's camp fees still scored highly on parent surveys and families who did register for Kidston pay 4% more (on average) than expected, based on previous years. This will be an important consideration for marketing Kidston in future summers.

Spring Program: In 2024, Camp Kidston provided one fully facilitated and catered school program in June and otherwise focused on supporting independent rentals. The sole school program received positive feedback and a request to book again next year. School programs remain challenging from an ED perspective due to the significant amount of extra work (planning, ordering, communication, training) placed solely on the ED at a busy time of year (i.e., Camp Kidston has no rental coordinator position for such programs). Some camps (e.g., Sherbrooke Lake Camp) no longer offer spring programs in favour of independent rentals which bring in similar revenue without the extra workload. While Kidston will maintain existing relationships and commitments, this may be worth considering as a strategic rental plan for the long-term.

Summer Program: In 2024, we continued with the age-specific programming model after switching back from the multi-age model during the pandemic. Given Kidston's small size, this seems to be the model that works best to ensure campers are receiving age-appropriate programming.

Updates/Changes in 2024: After several years of small adjustments, the structure of sessions in 2024 was like that of 2023. Overall feedback was that the new model felt much more "settled" this year.

Parent Feedback: 19 out of 199 households (10%) responded to a parent feedback survey on their experience with Camp Kidston (compared to 24% in 2023, 30% in 2022, and 38% in 2021). In trying to alleviate the high number of tasks placed on the summer team, we trialled sending one feedback email for everyone at the end of the summer, instead of every week/second week, and this appears to have dropped the response rate significantly. The responses received were positive (with only one overall negative response in ratings, but no comments or follow-up information was provided to elaborate.) Overall, Kidston maintained its quality experience (as reflected by parent feedback) in 2024.

Other Program Goals & Future Planning: In the coming year, it will be worth re-visiting the longer-standing goals around Faith Exploration, outdoor education, and teen/senior programming. As Kidston continues to grow, intentional investment in developing stronger program frameworks/

structures/guidelines would be beneficial. As Kidston registration numbers fluctuate, some strategic planning regarding staffing numbers (counsellors, support, and kitchen) needs to be done to ensure all areas of camp are equipped to handle different numbers of people on site from full-capacity programs to smaller programs.

Respectfully Submitted,

Janice Noble

Executive Director (to September 2024)

EXECUTIVE DIRECTOR'S REPORT – BRUCE GILLARD - FALL

The following report has been prepared as a review of the fall 2024 season at Camp Kidston, since starting in this Executive Director position in September.

In August 2024, I had the opportunity to spend a day at the camp, prior to stepping into the Executive Director role. I connected with (resigning ED) Janice and upon arrival I was met with smiling faces from an enthusiastic group of young adults/staff members. I got a tour of the camp and had the opportunity to speak individually with some staff members, as well as the campers. It was a wonderful day, topped with a campfire and evening snack!

Janice and I met several times via google meet in September to begin the **transition** of roles. Janice provided a lot of information to get me started. In September there were two significant rentals at the camp. ACVM (known as the "Meditation Group") and Life as Medicine - First Nations Group. Both groups had a large booking. We were able to secure a grant of \$1800 for the First Nation's group as we want to build a relationship with that group.

Both groups have become significant to our organization as they have committed to using/**renting** our facility for long sessions moving forward, which will create revenue during the off-season. I have met with the organizers of these groups and continue to communicate and build a rapport with them. ACVM has committed to helping improve our facility with volunteer help and are willing to provide expert volunteer services for any construction or electrical maintenance that may need to be done.

I made a few trips down to the camp in the Fall. On one visit I met with Joe LeBlanc – our "in house" **maintenance** person. We did some walkabouts and I made a list of things to focus on for improvements to the facility. I made note of some current issues that need attention prior to the 2025 Camp Season.

I met with the **Fire Inspector**, as a requirement to fulfill the Camping Association Accreditation. We haven't received the full final report as of now (January) but expect to see it soon. There are some deficiencies that need to be dealt with to bring the main building (Wilson) up to code. All the other buildings got a pass and are satisfactory. We do need to add emergency lights in the shower rooms of the Wash House. Final inspection report will be brought to the board when it is complete.

We had a very successful **Fall Clean-Up Day** at Kidston with 28 participants. The day, although a little cold with some scatted flurries, went very well and lots of work/chores got completed. It was nice to see so many youth and parent volunteers, as well as some rental group volunteers.

Grants Obtained to cover costs for 2024 or to be used in 2025:

We have secured several grants that were applied on for 2024 as well as ones for 2025. We expect to receive more grants for 2025 in the coming months. The following are grants that were received since September 2024.

- Halifax Youth Foundation Grant: \$10,000.00 (2024)
- Justice and Reconciliation Fund: \$1800.00 (2024 – Life as Medicine)
- Mission & Support Grant: \$9000.00 (2025)
- CANSPEI - Professional Development Grant: \$900 (2025 – Staff Mental Wellness PD)
- PACCS Grant: \$5000 (2024)

Overall, it has been a very good Fall and although it's been a steep learning curve for me, I am enjoying my role and look forward to many years of involvement with Camp Kidston. My goal is to improve the facility, increase camper enrollment and make Camp Kidston a year-round facility and destination, not only for summer camp but for outside organizations to use as a gathering spot for conferences and retreats.

Respectfully submitted,



Bruce Gillard

Executive Director (Since September, 2024)

REGISTRATION REPORT

After two years of high registration numbers, 2024 had substantially lower total registration. By April it was clear that targets had to be adjusted to be realistic – and even then capacity was at just 74% for the season. Whether this is a natural demographic cycle, or a reflection of some other factor(s) is uncertain at this time; however, a more robust marketing plan will be implemented for 2025 to drive registration.

Most registrations took place in February and March, with only about 25 in each successive month. Strategic marketing efforts should include tactics that maximize the popular registration launch period, as well as bolster the late spring and early summer period. Tadpole, Junior 3, Senior (wild and classic) and Kaleidoscope all had capacity in 2024, so extra effort to promote to these campers is needed to run camp efficiently.

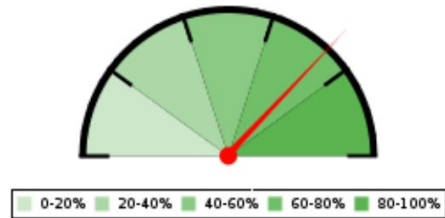
There has been a great deal of fluctuation in both target and actual registration over the last four years; presumably this is fallout from the covid pandemic, and the many changing societal and economic trends/realities as a result. Working to stabilize this – even if not at highest registration levels – will make future planning easier.

SESSION	AVAILABILITY	REGISTRATION	% CAPACITY
Tadpole	40	25	63%
Junior 1	42	34	81%
Junior 2	42	38	90%
Junior 3	48	26	54%
Senior 2 Wilderness	24	8	33%
Senior 2 Classic	24	15	63%
CIT	10	8	125%
Intermediate 2	48	45	94%
Intermediate 1 Senior	45	45	100%
Junior Leader	12	10	83%
Kidston Kaleidoscope	25	10	40%
Totals	360	264	74%

Season Capacity

This meter represents the proportion of filled spots in sessions with a limited capacity. Only sessions with non-zero total capacities will be included in this calculation. Session Option capacities are not included.

Registrations: **264**
 Total Season Capacity: **356**
 % of capacity that is filled:
74.16%



COMPARISON TO RECENT YEARS

SESSION	CAMPERS ATTENDED	Yr-over-Yr Change	TARGET CAPACITY	Yr-over-Yr Change	%	Yr-over-Yr Change
4 Yr Ave.	310	~	353	~		
Summer 2024	264	-153	360	-111	73%	-16%
Summer 2023	417	+89	471	+135	89 %	-9%
Summer 2022	328	+99	336	+90	98 %	+5 %
Summer 2021	229	-68	246	-94	93 %	+6 %
(2020)						
Summer 2019	297	~	340	~	87%	~



	Waitlisted Campers:	Cancellations:	Subsidized Campers:	Sponsored Campers:	Total Campers in Receipt of Financial Support
2024	18	40			
2023	n/a	n/a	114	54	168 / 40%
2022	n/a	n/a	109	65	162 / 49%

An important value for Camp Kidston is to be accessible financially, so camper subsidies and sponsorships will remain an important offering. However, a sustainable balance between paying (in full) and supported campers must always be determined. As a final comment, cancellations were notable ($40/264+40= 13\%$) and further investigation as to when, why these happen might reveal weaknesses that could be addressed in future.

Respectfully Submitted,

Marg Lee
 Financial Administrator



PROGRAM COMMITTEE REPORT

With significant changes in personnel in 2024, including a vacancy in the Program Chair role, the usual priorities of the Program Committee were divided up mainly among the Interim Chair, the Executive Director, and the Camp Director. We gratefully acknowledge the contributions all those who supported the progress of this important element of camp.

Three priority initiatives were identified in 2023 which continued (“phase 2”) into 2024:

- Supporting staff and camper wellness
- Developing staff skills relating to crisis prevention and de-escalation
- Articulating a framework for Faith Exploration programming

Camper and staff wellness support was offered throughout 2024. Policies 3.12 and 3.13 created by the Policy Committee in early 2023 greatly supported leadership staff in navigating camper mental health concerns and other disclosures and resulted in fewer calls to the Board of Directors due to uncertainty. Campers continue to share increasing numbers of issues/concerns regarding self-harm, harming others, challenges at home, anxiety, disordered eating, etc.

Some staff struggled with their own mental well-being at Kidston this summer. Camp staff are young (most staff fall between the ages of 16-20), and did not always have the ability or support to process situations that happened at camp or at home. Other staff came into the summer with existing mental well-being concerns and continued to struggle at camp. The Camp Director earnestly tried to provide access to as many resources and supports as possible (lists of resources were posted in multiple places at camp, scheduled changes for staff to connect to therapists outside of camp, etc.). Compared to 2023, this was less of a challenge this summer, however it remains an important area for further reflection and support in future summers.

Crisis Prevention and De-escalation training continued in 2024, based on the evaluation of needs and readiness conducted in 2023. Training modules took place during staff training week. In line with Policy 6.4 Challenging Camper Behaviour and 3.11 Incident Reporting, the summer leadership team demonstrated excellent follow-up communication. This included notification to parents when incidents and/or challenging camper behaviour was encountered, as well as notification to other campers potentially concerned. This had been a target area for improvement.

Faith Exploration Programming: With a framework of values and United Church traditions which are central to the spirit of camp, supporting the facilitation of 2023 focus groups, a report summarising the results and making next step recommendations was produced. However, with personnel changes, there was not capacity to pursue recommendations for 2024 implementation. Pending a fuller Board in 2025, this project can be restarted this year.

Additional Activities

In addition to these phase 2 initiatives, the working group also completed the following annual tasks:

- **Review of Incident Reports:** All incident reports completed over the course of the summer were reviewed for trends and for issues requiring Board follow-up. A very fortunate year indeed, there was just one incident report, which was neither staff nor camper related, involving a trespasser. A summary was provided for Board consideration, and the incident is deemed resolved.
- **First Aid Incidents:** Minor medical incidents were largely the same as previous summers - bumps, scrapes, leeches, etc. There were a small number of campers sent home in accordance with the communicable illness policy. No major medical incidents (i.e., ambulance/emergency medical services required) were recorded.
- Participation in the **Outdoor Recreational Ministries Group (ORM):** Now a formal Sub-Committee within the UCC structure, the stated aim of the ORM “... to provide guidance, support, training and leadership specific to human resources and programming to the camping communities...” and Kidston is allotted two representatives on the ORM. Camp Kidston was the host of “Camp Stuff” in 2024, a pre-summer leadership camp delivered by ORM, which bring together staff from across 5 UCC camps in the Maritimes. As host, Kidston had 10 staff attend.
- Most staff attended an **orientation day** in May prior to general staff training. “Pre-camp” staff training was a full week, and mid-summer staff training was held for one night. This was an effective model that will continue to be improved next year with some adjustments to sessions/content.

Priorities for 2025

Camper and Staff wellness (mental health) is evolving from a “special project” post-covid to a camp norm. Staff training and upskilling in camper wellness and their own, including mid-summer staff check-ins, will take place again in 2025.

Engagement with ORM will also continue; Kidston was proud to host Camp Stuff in 2024 and looks forward to building relationships and resources with ORM.

Finally, we hope to pick up where we left off with the refreshing of the Faith Exploration program, as soon as a lead can be identified.

Respectfully Submitted,

Bruce Gillard

Executive Director



PERSONNEL COMMITTEE REPORT

Summer 2024 Full-Time Staffing Overview

The staffing structure for Summer 2024 comprised the following full-time positions:

- **Leadership Team:** 1 Executive Director, 1 Summer Director, 1 Administrative Lead, and 1 First Aider.
- **Program and Support Staff:** 4 Program Staff and 9 Counsellors.
- **Kitchen Team:** 1 Lead Cook, 2 full-time kitchen assistants, and 2 part-time kitchen assistants.

Additionally, several casual counsellors provided invaluable support throughout the summer, stepping in to assist with programming when others were unavailable due to illness. All casual counsellors, former CITs, participated in a comprehensive Staff Orientation at the beginning of the season.

Successful Recruitment and Hiring

Summer 2024 marked the second consecutive year in which all advertised positions were successfully filled—an accomplishment that reflects our ongoing commitment to strategic recruitment and off-season planning. We aim to replicate this success by assembling another outstanding team for Summer 2025.

Grant Support and Financial Impact

We secured funding for several summer positions through grants, primarily targeting university-aged staff. These grants not only provided meaningful work experiences for young adults but also contributed significant financial support, enabling Camp Kidston to further its mission.

Compensation and Core Values

Staff salaries, which were increased in 2023, remained consistent for 2024. Every staff member earned a minimum of \$485 per week. While the nature of camp work is not easily quantified in hours, this pay level corresponds to approximately 35 hours at minimum wage, ensuring competitive compensation. Fair and equitable pay continues to be a cornerstone of Camp Kidston's values.

New Executive Director

In September 2024, we bid a heartfelt farewell to our long-term Executive Director, Janice Noble. Janice's unwavering commitment to Camp Kidston began many years ago as a Summer Counsellor and continued through her dedicated service as Executive Director. Her contributions have left an enduring legacy and large shoes to fill.

We are pleased to welcome Bruce Gillard as our new Executive Director on a three-year contract, beginning in September 2024. We extend our gratitude to the 2024 Executive Director Hiring

Committee- Cassandra Baccardax, Lisa Clements-Titcombe, and Dana Mills—for their diligent efforts, which included conducting an extensive job posting campaign, interviews, and reference checks.

Personnel Committee Goals for 2025

1. Enhancing Staff Training

A primary objective for 2025 is to review and improve the structure and content of staff training. Feedback from both Board and staff members highlights the importance of engaging and relevant training opportunities. Next year, staff will continue to play an active role in the design and delivery of training, fostering leadership skills and strengthening team relationships.

2. Building Stronger Staff-Board Relationships

Strengthening connections between staff and Board members remains a priority. Notable progress was made in 2024, with the Interim Board Chair actively participating in Staff Orientation and visiting Camp Kidston biweekly. Building on this momentum, we aim to further increase engagement opportunities and encourage regular visits from Board members throughout the summer.

Acknowledgments and Gratitude

We sincerely thank the 2024 Personnel Committee members—Lisa Clements-Titcombe, Sean McDevitt, and Janice Noble—for their outstanding contributions. Their responsibilities included conducting interviews, reference checks, and exit interviews, as well as completing all necessary staff and grant paperwork.

Most importantly, we are profoundly grateful to our Summer 2024 staff. Their exceptional dedication, creativity, flexibility, kindness, and resilience created an unforgettable experience for every camper. Their passion and hard work are the heart of the Kidston community, and we deeply appreciate their contributions.

Respectfully Submitted,
Lisa Clements-Titcombe
Chair, Personnel Committee



MARKETING COMMITTEE REPORT

In **2024**, Marketing Committee priorities included:

- Maintaining Kidston's social media presence through consistent and engaging posts
- Returning to in-person promotion to recruit donors, staff, and campers, i.e. Camping Sunday
- Updating Kidston's website and newsletter
- Supporting Kidston fundraising efforts, i.e. Bingo

Progress was made in each of the above areas as follows:

- Building on 2023 growth in followers on Facebook and Instagram, engaging posts continued on a regular basis.
- Took part in a new fundraising campaign in partnership with Sherbrooke Lake Camp, selling fair trade "Camp Coffee" with a custom label designed by a camper!
- Increased participation by campers on Camping Sunday, taking the time to speak about their experience at camp and encourage others to participate.

In **2025**, core priorities will include:

Committee Enhancement:

Re-establish and define the Marketing Committee's role and capacity.

Clarify how the Committee can best support the Executive Director.

Comprehensive Marketing Strategy:

- Develop a comprehensive marketing and communications strategy encompassing both online and in-person channels.
- Focus on recruiting donors, staff, and campers.
- Explore expanding social media presence through consistent posting.

Fundraising Strategy Development and Donor Engagement:

- Develop a robust fundraising strategy encompassing activities/events, merchandise sales, and other initiatives.
- Implement a strategy for ongoing donor outreach and stewardship.

Website & Communication Enhancement: Continue to regularly update the Kidston website with detailed information, including calls to action (e.g., camper registration, donations, event participation).

Alumni Engagement: Strengthen connections with Kidston alumni through newsletters, the alumni Facebook page, and other channels.

Respectfully Submitted,

Mona Fennell

Marketing Committee

MINUTES OF THE ANNUAL GENERAL MEETING 2023

Held January 9, 2024

For Fiscal year November 1, 2022-October 31, 2023

Present: Steve Smith, Janice Noble, Pam Carter, Isabel Fearon, Carol McKnight, Marg Lee, Susan Calpin,

Lisa Clements-Titcombe, Doug Schipilow Catherine Stuart

Regrets: Des Fennell, Faith March-MacCuish

Call to Order and Constitution of the Court

- Steve called the meeting to order and constituted the court for whatever business may come before it.

Welcome and Introductions:

- Steve welcomed everyone to the meeting and as there were no new members or guests present so introductions were not required.

Approval of the Agenda as Presented:

- It was moved by Carol, seconded by Marg that the agenda as distributed be approved. There were no additions. MOTION CARRIED

Minutes of the 2022 AGM:

- It was moved by Pam, seconded by Isabel that the minutes of January 12 2023 be approved as distributed. MOTION CARRIED

Business Arising from the Minutes:

- There was no business arising.

Presentation of Reports as a Whole:

- Chairperson's Report
- Executive Directors Report
- Registration Report
- Personnel Report
- Policy Report
- Marketing Report
- Treasurer's Report
- Financial Statements for 2022- 2023 Fiscal year

It was moved by Doug, seconded by Pam that the reports, with the exception of the financial Statements, as contained in the AGM document which was distributed prior to meeting be approved as a whole. MOTION CARRIED

Review and Approval of Financial Statement:

- The Financial Statements were distributed in the AGM report. Carol highlighted several areas.
- These statements are unaudited at this point. They will be sent to UCC Mission and Service as well as Region 15.
- The CERB loan has been repaid as of end of December.
- In Carol's report there are several recommendations going forward
- A new treasurer has not been found as of this date. Ongoing efforts to find someone will continue.
- Steve thanked Carol for her years of service, and we wished her well on her next adventures.

It was moved by Carol, seconded by Lisa that we approve the Financial Statements of 2023-2023. MOTION CARRIED. The Board as a whole also approved the signing of these statements

Nominations:

- Isabel is stepping down after 6 years on the Board, and Carol after 5 years on the Board. Rev.
- Kim Curlett has also stepped down from the Board. We do not have any replacements for them.

We do need a treasurer as well as a ministerial member and property chair to be on the Board.

The following is the list of committees and members for 2024.

- Finance: Susan, Marg, Janice, Steve
- Property: Steve, Janice
- Personnel: Lisa, Janice
- Programme: Janice, summer staff
- Marketing: Des, Janice, Steve
- Policy: Doug, Janice

- Executive: Steve (chair), Pam (secretary), Janice (ED)

- Signing Officers: Marg, Pam, Steve, Janice

New Business:

- Janice will upload job descriptions to the NS government volunteer opportunities website. We do have an account with them.
- Catherine remarked how pleased she was to see staff attend camp stuff prior to opening of

camp last summer. As minister in charge of youth and young adults programming for Region 15 they were encouraged to see the improvement in the number of kids attending camp last

summer. She encouraged us to continue to do what we are doing. Kidston as well as all UCC

camps are an important ministry. Region 15 is working on federal grants for staffing in camps.

Catherine brought greeting from Faith and said to reach out to her and Faith with any concerns.

Motion to Adjourn:

- Lisa moved that the 2023 AGM of Camp Kidston be adjourned.

Respectfully Submitted,

Pam Carter

Secretary



TREASURER'S REPORT

The unaudited financial statements for the year ended October 31, 2024 show an operating surplus (revenues exceeded expenses) of \$11,078 compared with a \$49,159 deficit of expenses over revenue in 2023. The bank balance at year end was \$18,273 (2023 - \$11,170).

Total revenues of \$290,309 were higher in 2024 compared with 2023 (\$259,918). Lower number of campers and thus lower registration fees were offset by increased grants. The Camp implemented a policy whereby room and board were received from summer staff. A camping family donated a canoe as a Gift in Kind during the year. Proceeds from an insurance claim were received to cover the cost of repairing the flooded basement in Wilson House. Grants from the United Church provided \$9,000 (2023 - \$21,500) to support Kidston initiatives.

Total expenses totalling \$278,234 were lower than prior year (\$309,141) due to lower personnel, food and supplies costs commensurate with the lower numbers of campers.

- Operating expenses directly related to providing the Kidston experience were 88% of revenue, compared with 107% in 2022.

The federal government extended the due date of the Canada Emergency Business Account (CEBA) loan through East Coast Credit Union of \$40,000 to January 14, 2024. It had been the Board's intention, and cash had been retained, to repay the balance of \$30,000 in 2023 and maximise the benefit of \$10,000 forgiveness of principle. When Kidston unexpectedly received no summer wage grants from the federal government in 2023 (2022 - \$39,942), the reserved funds were needed for payments to staff during the 2023 summer.

The Camp was able to arrange refinancing of the outstanding CEBA loan balance of \$30,000 by way of a loan from the United Church of Canada which was drawn down in December 2023. This loan is for a term of 5 years, maturing January 15 2029. Monthly payments of \$566.14 including interest at 5% per annum commenced in February 2024.

Short-term bridging finance was made available by Bermuda-Nova Scotia Region and was repaid at the end of September 2024.

I want to thank Marg Lee for managing the financial administration over the last 6 years and wish her all the best for a less demanding future. It will be difficult to replace Marg's humour, enthusiasm and commitment to Camp Kidston.

Executive Director Janice Noble resigned during the year and contributed greatly to the financial stability of Kidston. The incoming Executive Director has a steep learning curve to accomplish what Janice achieved.

Please note that I stepped down from the Board and as Treasurer with effect from January 9, 2024, I rejoined the Board and resumed as Treasurer in June 2024.

Respectfully submitted,

Carol McKnight
Treasurer
December 20, 2024

FINANCIAL STATEMENTS
YEAR ENDED OCTOBER 31, 2024

ARTHUR KIDSTON MEMORIAL CAMP
STATEMENT OF FINANCIAL POSITION
AS AT OCTOBER 31, 2024

	2024	2023
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash at Bank	18,273	11,170
Accounts Receivable	5,000	-
Accrued Receivables	-	5,523
HST Receivable	3,721	1,701
	<u>26,994</u>	<u>18,394</u>
CAPITAL ASSETS & LAND	Note 3 663,332	667,646
		<u>686,040</u>
TOTAL ASSETS	<u>690,326</u>	<u>686,040</u>
LIABILITIES and NET ASSETS		
CURRENT LIABILITIES		
Accrued Liabilities	355	648
Current Portion of Long Term Debt	5,626	-
	<u>5,981</u>	<u>648</u>
DEFERRED CONTRIBUTIONS – CAPITAL ASSETS	Note 3 11,200	13,600
LONG TERM DEBT	Note 4	
East Coast Credit Union (CEBA Loan) net of \$10,000 forgiven, due Dec 31 2023	-	30,000
United Church of Canada, 5%, due Jan 15 2029	20,275	-
	<u>20,275</u>	<u>30,000</u>
TOTAL LIABILITIES	<u>37,456</u>	<u>44,248</u>

NET ASSETS

Unrestricted General Fund

71,025

58,032

Invested in Capital Assets

581,845

583,760

652,870

641,792

690,326

686,040

Lisa Clements-Titcombe, Board Chair

Carol McKnight, Treasurer

ARTHUR KIDSTON MEMORIAL CAMP
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED OCTOBER 31, 2024

	2024	2023
	\$	\$
REVENUE		
Registration Fees	141,200	151,517
Camper Sponsorship	Note 5 9,787	13,783
Grants	Note 6 61,623	47,758
Donations	23,027	15,448
Gifts in Kind	Note 7 2,895	-
Rentals	6,250	4,940
Off-Season Camps & Events	17,309	20,992
Room & Board Staff	8,334	-
Insurance Claim Received	14,758	-
Fundraising	2,726	3,080
Amortisation of Deferred Contributions–Capital Assets	Note 3 2,400	2,400
	<hr/>	<hr/>
	290,309	259,918
EXPENSES		
CAMP OPERATING EXPENSES		
Personnel	177,657	196,656
Food, Supplies & Kitchen Equipment	27,695	31,813
Property	11,980	21,430
Utilities	13,719	15,503
Program Expenses & First Aid	8,910	5,094
Rentals	-	-
Off-Season Camps & Events	3,457	1,757
OTHER OPERATING EXPENSES		
Accounting and Administration	13,363	14,071
Marketing	42	537
Depreciation of Capital Assets	Note 3 4,315	4,315
Insurance	16,616	15,914
Travel	480	2,051
	<hr/>	<hr/>
	278,234	309,141
EXCESS / (DEFICIT) OF REVENUE OVER EXPENSES FROM OPERATIONS	<hr/>	<hr/>
	12,075	(49,223)
OTHER INCOME & EXPENSE		
Interest Income	-	64
Interest Expense	Note 4 997	-
	<hr/>	<hr/>

EXCESS / (DEFICIT) OF REVENUE OVER EXPENSES

11,078 (49,159)

ARTHUR KIDSTON MEMORIAL CAMP
STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED OCTOBER 31, 2024

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Excess / (Deficit) of Revenue over Expenses	11,078	(49,159)
Add (deduct) items not involving cash:		
Depreciation of Capital Assets	4,315	4,315
Amortization of Deferred Contributions – Capital Assets	(2,400)	(2,400)
Gifts in Kind	(2,895)	-
Changes in Non-Cash Working Capital Balances Related to Operations	(2,995)	(2,144)
Cash Provided by (Used in) Operating Activities	7,103	(49,388)
INVESTING ACTIVITIES		
Purchase of Capital Assets	-	-
FINANCING ACTIVITIES		
Repayment of Canada Emergency Business Account Loan	Note 4 (30,000)	-
Borrowing from United Church of Canada	Note 4 30,000	-
NET INCREASE (DECREASE) IN CASH DURING THE YEAR	7,103	(49,388)
Cash Balance, Beginning of Year	11,170	60,558
CASH BALANCE, END OF YEAR	18,273	11,170

ARTHUR KIDSTON MEMORIAL CAMP
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED OCTOBER 31, 2024

	2024			2023
	Invested in Capital Assets	Unrestricted General Fund	Total	Total
NET ASSETS, BEGINNING OF YEAR	583,760	58,032	641,792	690,951
Excess / (Deficit) of Revenues over Expenditures	-	11,078	11,078	(49,159)
Depreciation	(4,315)	4,315	-	-
Amortization of Deferred Contribution – Capital Assets	2,400	(2,400)	-	-
NET ASSETS, END OF YEAR	581,845	71,025	652,870	641,792

ARTHUR KIDSTON MEMORIAL CAMP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED OCTOBER 31, 2024

1. NATURE OF THE ORGANISATION

Arthur Kidston Memorial Camp, operating as Camp Kidston and established in 1964 by the Halifax Presbytery of the United Church of Canada, is a year-round facility located on Long Lake. The facility is governed by a volunteer Board of Directors. Camp Kidston has been offering summer camps for children aged 6-17 since 1966. It is situated on over 500 acres of woods and water in the northeast corner of Halifax Regional Municipality.

Programming includes Christian development, lakeside supervised swimming and water activities, canoeing, campfires, sports and games, out-trips and arts and crafts.

To maintain the highest camping standards, Camp Kidston is accredited by both the United Church of Canada and the Camping Association of Nova Scotia and Prince Edward Island. All summer staff are hired by the Board of Directors and undergo thorough screening and training to ensure campers have the best camping experience possible.

Arthur Kidston Memorial Camp is incorporated under the Societies Act of Nova Scotia and is a registered charity under the Income Tax Act. As such it is exempt from income tax and gifts to Camp Kidston are tax deductible.

The ongoing operations of the camp are dependent on the continued support of interested individuals and organisations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Revenue is recognised using the deferral method of accounting for contributions. Contributions are recognised as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Capital Assets (Property and Equipment)

New buildings and equipment are recorded at cost or donated value. Furnishings, office and kitchen equipment are expensed when acquired. Depreciation on

equipment purchased after 2013 was recorded on a straight-line basis over 5 years. Depreciation on new cabins is calculated on a 10-year straight-line basis.

Deferred Contributions – Capital Assets

Contributions for major capital assets that are unspent at the end of the period in which they were received are recorded as Deferred Contributions in the year received. When the related asset is completed and depreciation is recorded, the Deferred Contribution is amortised on the same basis as the capital asset.

Donated Services

The operation of Camp Kidston is dependent on the voluntary service of many people. Since these services are not normally purchased and because of the difficulty in determining their fair value, donated services are not monetarily recognized in these statements.

3. CAPITAL ASSETS & LAND

	2024	2023
	\$	\$
Land	68,776	68,776
Buildings	536,414	536,414
JayBee Cabin	43,147	43,147
Furniture and Equipment	21,640	21,640
Furniture and Equipment acquired post 2013	14,182	14,182
Canoes	15,184	15,184
Kayaks	1,183	1,183
	<hr/>	<hr/>
	700,526	700,526
Less: Accumulated Depreciation – Furniture and Equipment acquired post 2013	(14,182)	(14,182)
Less: Accumulated Depreciation – JayBee Cabin	(23,012)	(18,698)
	<hr/>	<hr/>
	(37,194)	(32,880)
	<hr/>	<hr/>
	663,332	667,646

All capital assets are valued at cost.

JayBee cabin was completed in 2019 and is being depreciated over 10 years on a straight-line basis.

Deferred Contribution – Capital Asset relates to JayBee Cabin. The Deferred Contribution is amortised on the same basis as the capital asset.

	2026	2023
	\$	\$
Deferred Contribution – Capital Asset, opening balance	13,600	16,000

Less: Amortisation of Deferred Contribution	(2,400)	(2,400)
Deferred Contribution – Capital Asset, closing balance	11,200	13,600

4. LONG TERM DEBT

	2024	2023
	\$	\$
Canada Emergency Business Account (CEBA) Payable to the East Coast Credit Union, this loan is interest free until December 31, 2023. If the loan is repaid before that date, 25% of the balance is forgiven. The loan is guaranteed by the Government of Canada.	-	40,000
Portion of the CEBA loan recorded as forgiven in the Statement of Operations, as the loan was repaid in full by December 31, 2023	-	(10,000)
	-	30,000
CEBA loan refinanced by way of a \$30,000 loan from the United Church of Canada for a term of 5 years maturing January 15 2029. Monthly payments including interest at 5% per annum commenced in February 2024.	25,901	-
Less: Current portion of loan	(5,626)	-
	20,275	30,000

5. REGISTRATION FEES

	2024	2023
	\$	\$
'Sponsor a Camper' funds raised to complement the amount paid by campers.	9,787	13,783

6. GRANTS RECEIVED FROM UNITED CHURCH OF CANADA

	2024	2023
	\$	\$
Mission & Service	9,000	12,000
Seeds of Hope (United Church of Canada Foundation)	-	1,500
Bermuda – Nova Scotia Regional Council (Camping Fund)	-	8,000

9,000	21,500
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7. GIFTS IN KIND

	2024	2023
	\$	\$
The Camp received the donation of an Esquif Miramichi Canoe from a generous donor family.	2,895	-