

# CAMP NAKAMUN & BELLEVUE LODGE

## ANNUAL REPORT 2021



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## **Camp Nakamun and Bellevue Lodge Annual Meeting**

At Camp Nakamun

January 22, 2022 @ 1:30PM

### **Agenda**

1. Welcome
2. Call to Order, Devotional and Prayer Time
3. Approval of Agenda
4. Approval of the Minutes of the 2020 Annual Meeting
5. Business Arising from the Minutes
6. Presentation of Reports and Updates
  - 6.1 Camp Board Chairman's Report
  - 6.2 Executive Director's Report
  - 6.3 Ministry Development Team Reports
  - 6.4 Strategic Objectives Update
  - 6.5 Treasurers Financial Report
7. Bellevue Lodge Update
8. 2021/2022 Budget
9. Nominating Committee Report
10. Election of the Camp Board 2021 – 2022
11. Adjournment

*Thank you for your continued support of and interest in the ministry of Camp Nakamun*

## MINUTES OF CAMP NAKAMUN & BELLEVUE LODGE ANNUAL MEETING

Held at Camp Nakamun, Busby, Alberta

November 21, 2020 @ 1:30 p.m.

### 1. WELCOME by Clayton Jespersen, Chairman

1.1 Welcomed everyone to the 72ND Annual Meeting of the camp.

### 2. CALL TO ORDER at 1:32

2.1 Attendance 11 in person

Welcome by Rob Toews, Executive Director & ZOOM instructions given

### DEVOTIONAL/PRAYER TIME by Owen Bayne

Remember the Faithfulness of God - Psalm 77:11, 2nd Peter 15:1

Trust Him, God provides - Psalm 38:5

God is our Source - past, present and future - 1st Peter 5:8

### 3. AGENDA

3.1 Motion to approve the 2020 Agenda

3.2 Moved, Approved, Carried **(20 - 1)**

### 4. MINUTES

4.1 Motion to accept the 2019 Annual Meeting Minutes as presented

4.2 Moved, Approved, Carried **(20 - 2)**

### 5. BUSINESS ARISING FROM THE 2019 MINUTES

5.1 none

### 6. PRESENTATION of the REPORTS and UPDATES

#### 6.1 Camp Board Chairman's Report

6.1.1 Presented by Clayton Jespersen

6.1.2 Contained in the 2020 Annual Report

6.1.3 Motion to accept the Report as presented

6.1.4 Moved, Approved, Carried **(20 - 3)**

#### 6.2 Executive Director's Report

6.2.1 Presented by Rob Toews

6.2.2 Contained in the 2020 Annual Report

6.2.3 Motion to accept the Report as presented

6.2.4 Moved, Approved, Carried **(20 - 4)**

#### 6.3 Core Leadership Team Report

6.3.1 Presented by Rob Toews

6.3.2 Contained in the 2020 Annual Report

6.3.3 Motion to accept reports as presented

6.3.4 Moved, Approved, Carried **(20 - 5)**

#### 6.4 Bellevue Lodge Report

6.4.1 Presented by Rob Toews

- 6.4.2 Summary contained in the 2020 Annual Report
- 6.4.3 **Motion** to accept reports as presented
- 6.4.4 Moved, Approved, Carried **(20 - 6)**

#### **6.5 Strategic Objectives Update**

- 6.5.1 Presented by Clayton Jespersen
- 6.5.2 2019 - 2023 Strategic Plan contained in the 2020 Annual Report
- 6.5.3 **Motion** to accept report as presented
- 6.5.4 Moved, Approved, Carried **(20 - 7)**

#### **6.6 Treasurer's Report**

- 6.6.1 Presented by Dave Thompson
- 6.6.2 Camp Nakamun Internal Financial Statements as contained in 2
- 6.6.3 **Motion** to accept Camp Nakamun Report as presented
- 6.6.4 Moved, Approved, Carried **(20 - 8)**
- 6.7.5 **Motion** to appoint MNP as External Accountants for 2021 Year
- 6.7.6 Moved, Approved, Carried **(20 - 9)**

#### **7. 2020 - 2021 BUDGETS FOR CAMP NAKAMUN**

- 7.1 Presented by Dave Thompson
- 7.2 Camp Nakamun Budget as contained in the 2020 Annual Report
- 7.3 **Motion** to accept proposed Camp Nakamun Budget (variable scenarios) end
- 7.4 Moved, Approved, Carried **(20 - 10)**

#### **8. NOMINATING COMMITTEE REPORT**

- 8.1 Presented by Rob Toews
- 8.2 Three names submitted for two year term as contained in the 2020 Annual F

#### **9. ELECTION OF THE CAMP BOARD 2020 - 2021**

- 9.1 Presented by Clayton Jespersen
- 9.2 **Motion** to accept the Nominating Committee Report as presented
- 9.3 Moved, Approved, carried **(20 - 11)**

#### **10. ADJOURNMENT**

- Motion** to adjourn Annual Meeting at 2:48 p.m.
- Moved, Approved, Carried **(20 - 12)**

## Board Chair Report

Rejoice always, pray continually, give thanks in all circumstances; for this is God's will for you in Christ Jesus. 1 Thessalonians 5: 16-18 NIV

As I reflect back on our past fiscal year September 1, 2020 – August 31, 2021 I see many things that we can rejoice about and be thankful for but also many things that makes it hard to rejoice and be thankful for. However we are commanded to do this in all circumstances and I believe that our Board has done this over the past year.

### **Things that are easy to rejoice in and be thankful for:**

#### **Our staff!**

They kept things in good shape always ready to be able to open up our facility for guests and campers whenever that would be possible. We were able to rent out RV spaces and Bluebird cottages to individuals and families that wanted to get away when there were very little spots open to get away.

They made it possible to be able to run our summer camp programs by planning and getting everything ready not knowing whether restrictions would be lifted or not in order to run our summer camp programs.

They didn't bail on us even though they had to take a reduction in salary in order to for us to be able to keep operating.

Thank you so much staff for your commitment to Camp!

#### **Our governments Federally, Provincially and Locally!**

Without Federal and Provincial programs that provided funds to Camp we would not have been able to keep our staff on and kept our facilities in great shape for guests and programs ready for summer campers. While we don't like farming government programs these made it possible to carry on financially.

Our local municipality, County of Barrhead, has completed the rebuilding of the road from Dunstable to our Camp entrance making Camp more accessible. The County is planning to pave this stretch of road in the future

#### **The campuses we have, Mainsite, North Shore and the Ranch**

The foresite of those that went before us to acquire these properties and provide the facilities where guests and campers can come for a time of getting away to a more calm and peaceful setting. We continually hear from those that use our facilities about how different it is at Camp and how relaxing it is for them

#### **For our Board**

Our Board consists of a very diverse group of people that bring a wealth of knowledge and life experiences that makes for good decision making. Our Board is committed to prayer and seeking the Lord's guidance as we provide governance to Camp Nakamun

#### **For those of you that have supported the Camp through prayer and your generous gifts**

Without the prayers and the generous and sacrificial gifts of the supporters of Camp we would not have been able to carry on even though we had some financial support through government programs.

**Things that are not so easy to rejoice in and be thankful for**

- **For Covid 19**

While Covid 19 has disrupted our world and changed things at Camp it also has helped us realize our dependence on God and has strengthened our trust in Him as a staff and Board

- **For the Loss of Ministry Opportunities at Camp by not being able to pursue our mission of helping individuals to Encounter God, Encouraging Relationships, and to Experience Creation**

- **For the resignation of our Executive Director, Rob Toews**

After many years of being part of the Camp ministry team and for a number of years as Executive Director Rob has felt God leading him to move on and seek new ministry opportunities elsewhere. We so appreciate the many years that Rob has contributed to the ministry here and we pray God's blessing upon him as he seeks new ministry opportunities.

As we look forward to the coming year we will continue to rejoice and be thankful for this is God's will for us.

Respectfully submitted

Clayton Jespersen Board Chairman

Annual Report Executive Director  
Rob Toews

Well I have been trying to find a verse or a passage of scripture that would summarize this past year, and the past 17 summers at camp. The closest might be from Habakkuk 3: 17-19

Even though the fig trees have no blossoms,  
and there are no grapes on the vines;  
even though the olive crop fails,  
and the fields lie empty and barren;  
even though the flocks die in the fields,  
and the cattle barns are empty,  
yet I will rejoice in the Lord!  
I will be joyful in the God of my salvation!  
The Sovereign Lord is my strength!  
He makes me as surefooted as a deer,<sup>[1]</sup>  
able to tread upon the heights.

There is no way to reflect back on this past year, without acknowledging that it was challenging. The fall of 2020 started with no groups and very few people on site. Our staff continued to work at a rate of .8 which impacted a lot of people on a personal level. Thanks to the wage subsidy, and the generous donation of many people, and a few churches, we were able to survive. We had no idea when we would be able to have guest groups again. We also had no idea if we would be able to run overnight camps for the summer of 2021. The weight of all of the uncertainty had a tremendous toll on the mental health of the staff. We were able to complete some maintenance projects throughout the fall. The staff also camp up with a number of creative fundraiser ideas, and other ways we could create some revenue for camp.

As fall transitioned into winter, all of the familiar activities did not happen. There was: no summer brochure to get ready, no visits to churches and youth groups to promote camp, no community Christmas Banquet, no winter youth retreat, no young adult retreat, no winter family camp. There were a lot of meetings brainstorming on how we would survive financially, and what we would do if the wage subsidy ended. Many hours were spent trying to figure out what the options were for the summer, and trying to figure out what the government would allow for the summer. We did receive good news when we applied for Canada Summer Jobs grants and received more grant money than we had ever received before – over \$120,000. This enabled us to start the process of hiring staff knowing that whether we were able to operate overnight camps, or operate as a campground with some family activities like we did in the summer of 2020, we would have the staff we needed.

In May a small group of four month staff started, and by the end of May we finally heard news that we would be able to operate overnight summer camps. The month of June was incredibly busy, and at times frantic as we worked to get everything ready for the summer. Due to the short notice given by the government on what we were able to do, we decided not to have family camps. Our structure for regular camps was radically changed, and we did not have any guest speakers. Trying to get all this ready, combined with the impact of living a year under COVID also had a great impact on the mental health of our staff.

July and August went by in a whirlwind as we adapted to the new reality of how we had to operate summer camps. We had to ensure we had the financial resources to make it through the summer, as well as begin making plans for groups to be at camp in the fall. Overall, the numbers for the campers

was really good. Due to following COVID protocols we were not able to have as many campers on site as normal, however for the most part, camps were full or close to full. We were not able to have the normal chapel or camp fire experience, due to the restrictions for large gatherings, however there was still significant spiritual impact over the summer. This occurred in smaller settings – in COVID cohorts or in the cabins. This resulted in it being harder to track an actual number of significant spiritual conversations and experiences.

We were looking forward to entering into the fall of 2021 with a return to being a little more normal. However, as fall approached the next wave of COVID started to impact what we were able to do, and as the summer ended it was apparent that we would not be having very many groups in the fall. Financially we ended the summer in decent shape, however any surplus we had was quickly used up in September when guest groups had to once again cancel.

So, that was the 2020/21 year at Camp Nakamun. We survived. We were able to operate summer camps. Children and youth and staff were able to Encounter God, Enrich relationships and experience creation – for that we are thankful.

I think it is important for camp to remember the challenges of this past year. The toll it has had on the staff – both the year round and the summer is tremendous. It was due to their commitment, adaptability, and sacrifice that camp was able to operate at all this summer. It is also important to remember that just because a ‘season’ or a period of time is hard or challenging, it does not change who God is - His love and kindness. As Habakkuk says ‘God is our Salvation’ even when circumstances would seem to indicate that is not true.

In looking back over the past 17 summers, it is amazing to see the goodness and faithfulness of God through the years. Through the ups and downs, the ebb and flow of camp life, God continues to use Camp Nakamun to have a tremendous impact on the lives of so many people. I am grateful to have been a part of this amazing team and impactful ministry for so many years. I have had the privilege of working with so many amazing people and developing lifelong friendships. My family is a part of the camp Nakamun community, and for that we are deeply grateful. I know God will continue to use camp and the staff at camp to further His kingdom and to be place where people encounter God, Enrich relations and experience creation.

Respectfully, Rob Toews, former Executive Director



## Summer 2021 Annual Report:

Luke Henkelman – Operations Director

The season preparing for the summer of 2021 is a blur and probably one of the biggest feats to date at Camp Nakamun. Through all of it God has been faithful. The divine timing of many things over the last while has been incredible to witness.

As we passed Christmas of 2020 the camp was blessed with the generosity of the many donors in our community, making the month of giving a success. This was also when we decided to begin preparing for the summer of 2021. We opened registration for the summer but only to reserve a spot not knowing what the summer would hold. We put out the word that we were hiring staff for the summer of 2021 hoping and praying that we would be able to run. We did 60+ interviews out of the 80 applicants for Sr. staff positions hiring 50 to make our summer team.

We talked for countless hours planning and re-planning how we could run a safe summer program and meet the restrictions that the government would give us. We had to completely change our program and the structure of our systems for running summer program. We consulted with many other camps and had brainstorming sessions with them; to pool our camp brains together and problem solve the challenges we faced.

As we entered April we didn't know yet what the summer held but two weeks before the summer staff were to start in 4-month positions we brought them on. Our plans continued to change weekly or daily but with the small group of 4-month staff we knew that we could run a day camp program like the summer of 2020 and work on the many needed projects around the camp. Still we prayed fervently that we would be able to open up for the summer. The 4-month staff arrived in May and we spent the month working on site beautification and projects. It was a challenging time waiting for government and health services direction, everyday we listened to the news and checked our email waiting to hear what would be decided.

On June 3<sup>rd</sup> we heard the news, we could open for the summer! We had just over three weeks to pull everything together for the summer of 2021! It was a flurry of activity to get ready. We decided as a team that we would run the summer in Cohorts, there would be 4 different main site camps running instead of the big one united site. This meant that with the Ranch, Paintball and Outdoors we would have 7 camps running simultaneously!

One challenge to note through the summer was the mental health strain that all staff were facing from the pandemic and very tight time frame to pull the summer together. Both Year round and the summer staff found the demand of the summer program to be taxing and this led to some conflict. Communication is always an

area we must work on at camp with so many moving parts and such a large staff team.

Through the summer of 2021 we had over 1200 campers come and hear about how God loves them immensely! We where so blessed to run the summer of 2021 and it will be one for the history books for sure. We all – Encountered God, Enriched Relationships and Experienced Creation.

*Main Site Summer 2021 Update*  
*by: Daylene Penner*

After missing a year of summer camps in 2020, we cannot feel more blessed to of been able to do summer camps for 2021. Seeing the camp in full swing with kids everywhere was a beautiful thing! This past summer was very challenging though. We brainstormed ideas throughout the year on how to do camp, if we were able to, but it was never sure if we would be going ahead with it or not and the regulations and restrictions kept changing every day it seemed. Staff were tentatively hired, waiting in limbo with us as we waited for the word to go ahead or not for kids camps. We also knew that we would have to revamp a lot of what we usually do to make it safe and working with the government regulations. As a team, we knew if we were allowed to do summer camps, we were all in! When the word came that it was a go, life picked up fast! Learning that it was a go in June meant we had a month of planning and getting it all ready while changing the whole program. However, with the grace of God, he provided us with staff and campers to make it happen.

Having to change the program and do camp differently was a really great chance for us to try different things. Some of what we did was really great and will be something we will continue to do in the future, where as other things were very challenging and solidified why we do not run things that way. Some of the things we changed, which turned out to be good that we will keep for future was;

1. REGISTRATION

we had our staff at the gate screening everyone before they come in and then directed them to the parking lot where we had staff there to register them. Staff were out and about helping people to their cabins and there was no lines. We had a lot of positive feedback with this and it had a great environment and atmosphere for the first day of camp. We definitely want to carry forward with doing registration this way!

2. ACTIVITY GROUPS

Instead of having girl cabins and boys cabins and then doing whole camp activities, we changed areas into cohorts so that there were actually 4 mini camps during the week of camp. These groups were called cohort groups and they travelled around doing everything together. There was purple in A-frames, green in Sunsets, Blue in North Dorm and Yellow in Heritage (yellow were the younger campers also). This allowed for campers and staff to really have some quality time and get to know their group, since they were always with the same kids and staff all week. Instead of traveling all over for activities, there was an area of camp that each colour group was at for the morning or afternoon, ex: Monday morning yellow was in pool and gym, purple was at archery and obstacle course, blue was at the beach and green was at wall, zip and king. It turned out to be easier to schedule and beneficial for the campers as well as the staff, giving more time for activities and less travel time which caused people to be late in the past. Doing activities this way in groups of various cabins will be something we want to incorporate in camp always now.

Some things that confirmed to us we need to bring back/adjust for future years were;

*Main Site Summer 2021 Update*  
*by: Daylene Penner*

1. CHAPEL/SPEAKERS

This past summer we did not book speakers since we were unsure if we were doing summer as well as did not have the budget for honorariums. We did ask past speakers to come out and support us if they were able to but we only got 2 responses. Therefore, we did not have speakers to help with the spiritual speaking for the majority of the summer. We also did not have a wide camp chapel since we needed to keep all the cohorts separate. Instead we had devotional/cabin time in the mornings where the cohort leads had questions or a devotional time with their group before the day and of course campfire at night. Before the summer, more campfires around the site were build so that there was a campfire for each cohort at the end of the day. The campfires also were the responsibility for the cohort leads to speak at. This was a lot of spiritual guidance left on our leads, which some were not ready for. The worship time with the band that usually we have for the chapel was also very missed. We learned that it is very beneficial to ask the churches to come and help us with the speaking for each week as well as bring back some sort of worship time so that the campers and the staff could have that spiritual aspect in their week of camp.

2. CAMP WIDE ACTIVITIES

Even though having the cohorts worked and allowed for a more intimate feel for camp, we sure missed the camp wide, big camp feel. The wide games and campfires especially. If we are able to, we will definitely want to go back to doing camp wide games, campfires and other wide camp activities together.

3. STAFF STRUCTURE

There was a bit of challenges with staff this summer. Coming off a year of isolation proved a bit more challenging then other years and missing a year we found really left a gap in our jr. program. Having just a month to pull everything together was also not ideal, We understand that a lot of how it went down was circumstances but also realized that we need to adjust how we structured the staff to make sure everyone was supported and communicated to clearly.

All in all, this summer proved that God is so good and will provide. We were unable to do many things that we normally do which proved why we do those things and would love to go back to them but it also allowed us to try different things that will work for the future to improve. Heading into the fall, I personally am ready for some time to rest and rejuvenate. This summer was very full and way more challenging then any other year. However, it was a great chance to build off of and improve from as well as a great reminder to trust in God and lean on him for strength. I am excited to meet and plan with the team to adjust and plan for next summer and see what God has in store for camp ministry in the future.

Daylene Penner  
Program Manager

*Main Site Summer 2021 Update*  
*by: Daylene Penner*

2021 Summer Numbers

Campers by area:

Main Site – 849

Ranch – 168

Paintball – 89

Outdoor – 41

LEAD Trip – 3

Staff Training – 68

Camp spiritual influence:

First Time Commitments – 10

Heard about God for the first time – 67

Grew in their understanding of God – 189

\* The Above numbers are from 18 Cabin Leaders. The rest did not fill out their part of their evaluation. The field in the evaluation was mistakenly not marked as required.

## Horsemanship Camps Report 2021

The Horsemanship camps this summer were filled with joy and excitement despite us being in the middle of a pandemic under many restrictions. We were blessed to run our program as one cohort due to our small numbers, which made it easier to follow all that was required from us by the government.

Having our ranch site and cabins allowed us to be in our own space away from all other cohorts to create a safe bubble where the kids could feel free to have fun. We scheduled all our trips to the main site for our shower and activity blocks during times where we would not come close to interacting with other cohorts. As much as we missed being in a bigger community it was nice to have that comfort of building our program under government restrictions.

We had 168 campers throughout this summer at the ranch, many of them being returning campers. It was encouraging to see so many kids were excited to be back and how not having a kid's summer camp in 2020 did not affect their return as much as we had previously expected.

The weather this year was favourable to our program. Our trails remained dry throughout the summer allowing us never to have to cancel our trail rides. It also helped us to have more games outside, encouraging us to try new wide games in different spots on our site. We were also able to have our Cow Hockey Tournaments for the whole summer. I am grateful for all the livestock we have, for it allowed us to put an amazing program together for the kids to learn all the horsemanship and rancher skills we have to offer.

Although we felt very blessed to have a summer program, it came with its challenges. Our mess tent got blown over and ripped apart at three different times during the summer. One of those times was in the middle of the week where we had to quickly sanitize the tables to serve the kids breakfast and try to fix the tent itself later that day. We also had a few trees fall around our site, one of them landing on top of our barn. Thankfully none of the trees damaged our cabins nor the barn too intensely.

As much as the weather was favourable this year, we still struggled a lot during the cold weeks when we had lots of rain. Since we do not have a building to run an alternative program, most of those days we had to keep kids either in their cabins to warm up or cut our regular program short.

Beside all the tough circumstances, we managed to make the most out of our time being able to reach kids with the word of God and make an impact in their lives. It was a pleasure getting to fulfill our mission at the ranch again this summer.

Matheus Sales  
Program Coordinator

## **Ministry Support, Marketing, & Promotions**

The effects of the past year have led me to strictly focus on a plan to reach out to our community in an effort to bring in much-needed income and donations.

In the fall of 2020, we continued to update our community through our This Month at Nakamun video updates (video playlists are available on our YouTube channel). We updated our community on all of the different ways we were trying to bring in income during this season.

I also emphasized the fact that our fall booking calendar was bare, so I encouraged people to come out to join us for a group booking if restrictions allow, and I also asked people to consider donating towards covering monthly bills and costs.

We ended the summer with an online auction that spilled into September. This auction made us \$861.

In November, we promoted our Month of Giving campaign for December. It is interesting to note that our November 2020 update video is very much identical to the things we will need to be highlighting in this November's video. Basically, not much has changed since then.

In December, we announced multiple fundraising options. Donors could give towards our utilities (Nakamun Essentials), to purchasing Parking Lot stalls, and to win prizes in guessing in the game "Win what's in the tuck fridge". We had a great response and surpassed our goal of 80k, all the way up to \$111 245!

January is when we opened summer staffing applications. We put up a video of Luke giving potential staff an idea of what the summer might look like.

Throughout the spring months, I continued to promote the summer program, highlighting some of the changes families would need to be aware of. I also updated our "how to register for summer camp" instructional video to make it easier for families to navigate the new registration program.

In May, we did another Month of Giving. I used this opportunity to highlight our Development Master Plan project from a few years ago. The goal was to show people that this plan is still in the works and to invite people to partner with us to walk this plan step by step. This video series highlights all of the projects we have already completed, and the ones we hope to tackle in the future.

The goal for this month was to get 125 donors to give a total of 80k. We ended up with donations from 97 people with a total of slightly over 56k. It was at this point that we extended the donation goal to the end of August for 200 total donors and \$100 000.

From May to the end of August we received a total of \$95 580.68 from 174 donors.

In the summer of 2021, we hired our first all-female Media Team! They did a great job gathering footage and photos to create highlights and memories for the campers each week. Kateri Kramer was the Media Lead and at 18 years old she did a wonderful job leading the team. She also brought some fresh ideas and insights to the role, especially for social media where she implemented a link tree on our Instagram page and added some style to our Instagram Stories and Youtube thumbnails.

Other key notes:

We invested some money into Facebook Ads for the first time this year (see chart page). A small amount of investment, even \$10, seems to help us reach a larger and more focused audience.

The attached graph shows our viewership throughout the year.

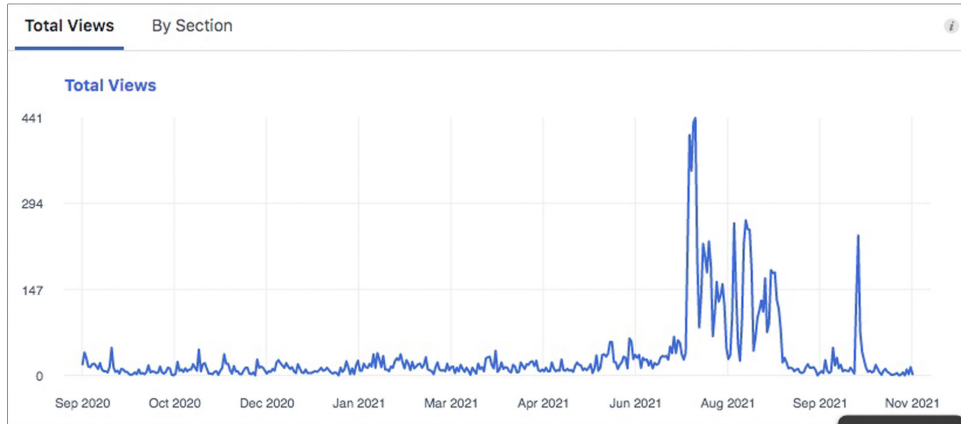
Youtube views are up. We have 80 778 total views, and of those, around 12 500 came in the last year. See the chart page for more YouTube information. You can see a large increase in engagement over the summer months. Running our summer program kept our engagement with the community.

We signed up for Chatterblock. They are an organization that advertises activities for families. Attached are the numbers from Chatterblock. From 136 summer camp feedback forms, we know that at least 2 campers came to camp this summer because of Chatterblock. Those 2 campers signing up through Chatterblock essentially paid for the service. We expect even more growth and exposure through Chatterblock moving forward.

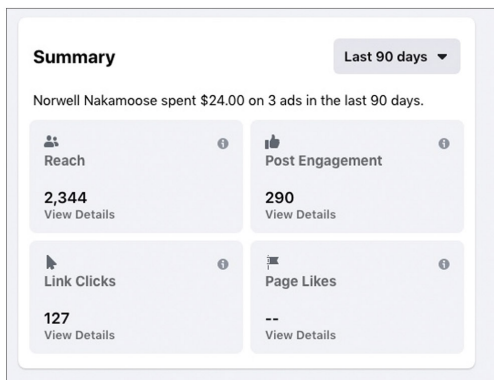
Brett Gitzel  
Ministry Support



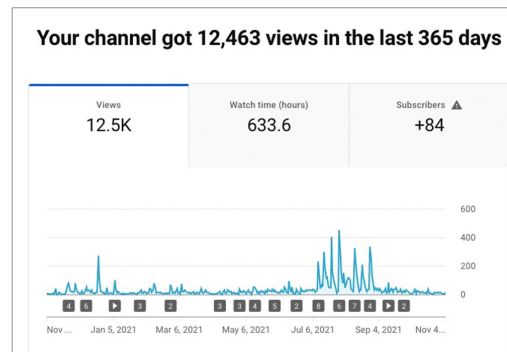
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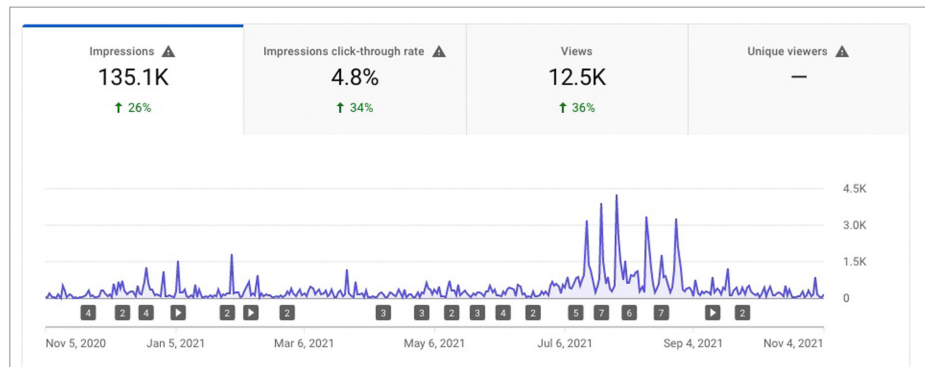
Facebook Ads for past 90 days



Youtube views in the last year



Youtube % increase in engagements



### ChatterBlock Campaign Metrics (2021)

|                                                                                                                                                                           |                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>Onsite Native Content Views</b><br>Your business and your offerings were listing on ChatterBlock                                                                       | <b>1,330 Profile/Activity Views</b>                                      |
| <b>Seasonal Top Provider Newsletters</b><br>Your business was featured in our local guides highlighting certain seasonal activity providers.                              | <b>1,834 Times Opened</b>                                                |
| <b>Parent E-Newsletter Promotion</b><br>Your business' ad or class, camp, or event will be featured in a select number of parent newsletters during your campaign.        | <b>1,718 Times Opened</b>                                                |
| <b>Dedicated Email</b><br>Your business received a dedicated email blast which was sent to all our local parents and highlighted your business' offerings.                | <b>N/A</b>                                                               |
| <b>Website Ad Impressions</b><br>You received ads on our website promoting your classes, camps or events.<br>When clicked upon users were directed right to your website. | <b>7,758 Impressions</b>                                                 |
| <b>Estimated Total Reach</b>                                                                                                                                              | <b>12,640 Impressions<br/>(282 Conversions)<br/>(4 Direct Inquiries)</b> |

## Report from Hospitality Manager

As we look back on this past year at camp, we can see how God has been working. We started off the fall of 2020 with a few small groups booking for day retreats, and we had two overnight groups. The Christmas season was busy with our turkey meals. We offered frozen turkey dinners, and hot, ready to go dinners. Our kitchen staff was amazing, and over the course of the season they put together 100 frozen turkey dinners, several hot dinners, and in the end cooked about 400 people worth of turkey! We continued the frozen meal idea throughout the winter season, offering a variety of meals people could order and pick up, along with different desserts. As the weather started to warm up, and we could offer activities, some schools booked for day retreats. It was wonderful to see our staff out running activities again. Throughout the spring and summer people started booking the cottages and campsites again. The weekends in the summer were quite busy with guests, and the campground was bustling. At the beginning of the summer, we hired a full time kitchen coordinator, Kerri Stennes. She is a red seal baker and comes with a wealth of knowledge and experience. She has done a fantastic job of running the kitchen, and her love and passion for camp shows in everything she does! This fall is again quiet, and the group numbers are not what we were hoping for, but we have seen a few groups come back to camp, and it has been great to be able to host schools, youth groups, and choirs. People want to have life return to normal, and we are so thankful that we can be part of the process, allowing people to have the opportunity to encounter God, enrich relationships, and experience creation.

Debbie Toews  
Hospitality Manager

## 2021 Maintenance Update – submitted by Peter Penner

Winter – We completed a small renovation in the main residence in preparation for a staff family moving in. We installed our gate at the entrance which has proved to be very helpful and has increased the security of main site substantially. We had a major power outage in February when the outside temperature was -35. The power stayed off for five hours. There was some damage from frozen pipes, but we can praise God that it was not much worse.

Spring - We were happy to be able to complete the parking lot project. It had been a long process from decommissioning the old lagoon, filling it with clay and now finally shaping it and spreading gravel. It was a great addition to the summer pick up and drop off days to have the extra space.

Summer – When we finally heard that we are going to be able to run summer camps my first reaction was “I am so excited to finally have camp again”. Another thought I had was “there is a lot to get ready!” The pool had been off for over a year, the hot tub empty, the walk-in coolers off, and countless other items that needed to be addressed before camps could operate. Some of the equipment that had been sitting took some coaxing to start up. Thanks to God and the help of everyone involved we were able to be ready to go for July 1. It was an absolute joy to have kids at camp again this summer!

## Bellevue Lodge Report:

We are currently working through a Memorandum of Understanding regarding moving the governance and operation of Bellevue Lodge from the Camp Nakamun Board to a newly constituted Bellevue Lodge Board of the Western Canadian District. There are still a few items to be taken care of before the Memorandum of Understanding is ready to be signed off by both parties.

# Camp Nakamun 2019-2023 Strategic Plan

## Our Mission is to help people

*Encounter God*

*Enrich Relationships*

*and Experience Creation*

## Our Vision

*Be an inviting, innovative and growing summer camp, year round retreat and hosting facility ministry that connects with our communities and partners with our churches to reach children, youth and adults with the message of Jesus Christ.*

## Strategic Objectives & Implementation Strategies

### 1. Have healthy (well organized, safe, staff & camper wellness) impactful (evidence of God's impact on staff and campers lives) and growing ministries (achieve 90%+ utilization).

#### a. Focus on having strong HR infrastructure in place to recruit, train, supervise and support camp staff.

\*Through budgeting HR consulting assistance, develop org. chart, training to meet all health & safety requirements, clear vacation and benefit policies, conduct annual staff health survey, training budget for staff to holistically address, physical, mental, emotional and spiritual needs of campers.

\*To develop and report on Key Indicators (potentially facilitated by new software) for this objective including safety statistic, staff health survey results, org. chart and HR policies, spiritual impact statistics

Champion: Rob & HR Consultant Completion Date: \_\_\_\_\_

#### b. Assess and audit camp offerings to achieve high utilization in offered camps.

\*Watch, obtain feedback and adjust as necessary to increase utilization.

\*KPI for registration numbers – Our goal is that in 5 years we will be 90 to 95% full.

Adventurers (grades 4-6) 2019 actual – 83%. Goal 20 – 85%, 21 – 87%, 22 – 90%, 23 – 93%

Explorers (grades 3-5) 2019 actual – 98%. Goal – 100%

Happy Campers (grades 1-3) 2019 actual – 92%. Goal 20 – 95%, 21 – 97%, 22 – 100%

Junior High (grades 7-9) 2019 actual – 89%. Goal 20 – 91%, 21 – 93%, 22 – 95%, 23 – 97%

Ranch Camps grades 4-6 2019 actual – 95%. Goals 20 – 97%, 21, 99%, 22 – 100%

Ranch Camps grades 7-9 2019 actual – 77%. Goals 20 – 81%, 21 – 85%, 22 – 89%, 23 – 93%

Paintball Camps 2019 actual – 88%. Goals 20 – 90%, 21 – 92%, 22 – 94%, 23 – 96%

Outdoor Camps 2019 actual – 50%. Goals 20 – 60%, 21 – 70%, 22 – 80%, 23 – 90%

Bellevue Camps 2019 actual – 65%. Goals 20 – 70%, 21 – 75%, 22- 82%, 23 – 90%

Family Camps 2019 actual – 86%. Goals 20 – 88%, 21 – 90%, 22 – 92%, 23 – 95%

Winter Youth retreat 2019 actual – 89%. Goals 20 – 91%, 21 – 93%, 22 – 95%, 23 – 97%

Young Adult Retreat 2019 actual – 42%. Goals 20 – 52%, 21 – 62%, 22 – 75%, 23 – 90%

Winter Family Camp 2019 actual – 25%. Goals 20 – 40%, 21 – 55%, 22 – 70%, 23 – 90%

Champion: Rob Completion Date: \_\_\_\_\_

# Camp Nakamun 2019-2023 Strategic Plan

**c. Focus on increasing impact and size of retreat and hosting facility ministries.**

\*Develop a camp concierge service approach to show God's love and enhance services/communication to larger retreat groups and non-church related rental groups.

\*Additional revenue generated to cover additional costs of concierge services.

Champion: Camp Concierge Completion Date: \_\_\_\_\_

**2. Create and implement an effective camp stakeholder relationship strategy evidenced by 1,000+ contacts on relationship list, 5% annual growth in donations and 10% annual growth in donors.**

**a. Implement a monthly Nakamun Eblast that is informative, creates connections and inspires prayer support, registrations and donations.**

\*Eblast software tool to be selected, contact list promoted and built (from campers, staff, board, pastors, alumni) and attractive content to be consistently developed so that monthly eblasts start in September 2019.

\*Data on size of contact list, number of links opened, donations (church & individual) and registrations to be provided at each board meeting to track effectiveness of implementation.

Champion: Brett Completion Date: \_\_\_\_\_

**b. Implement a regular personal contact plan for key camp stakeholders/supporters.**

\*Research personal contact strategy and then implement based on set targets (e.g. number of personal visits/coffees per month with key supporters)

Champion: Rob Completion Date: \_\_\_\_\_

**c. Implement a camp ambassador program with a church staff representative for all larger churches.**

\*Develop an ambassador program (e.g. what position entails including email updates, annual dinner/info. session, church communication through ambassador, involvement on youth/young adult retreat planning committees etc.)

Champion: Tiffany & Brody Completion Date: \_\_\_\_\_

**d. Implement an alumni affinity strategy.**

\*One or two key initiatives to be implemented (e.g. alumni kids discounts, reunion event etc.)

Champion: Melissa Completion Date: \_\_\_\_\_

**e. Implement a Social media strategy.**

\*Develop two key initiatives to increase our facebook exposure by 25% over the next 5 years

\*Develop two key initiatives to increase all other social media connection by 50% over the next 5 years.

Champion: Brett Completion Date: \_\_\_\_\_

# Camp Nakamun 2019-2023 Strategic Plan

## 3. Revitalize and enhance facilities to support ministry needs.

### a. Prioritize facility and equipment maintenance and growth needs in alignment with our Master Development Plan.

\*Determine priorities for maintenance and growth projects based on facility appraisals and ministry priorities and implement based on an approved budget.

Champion: Rob Completion Date: \_\_\_\_\_

## 4. Develop a financial framework to enable effective ministry, pay-off existing debt, facilitate growth and enhancement of facilities, and build a prudent reserve fund.

### a. Achieve annual operating budgets that have a small surplus (1% of revenue) to ensure operational balanced budgets and gradual growth in a reserve fund.

\*Align operational expenses with operational revenues including nimble adjustments throughout the year as needed to achieve balanced operational budgets.

Champion: Larry Completion Date: \_\_\_\_\_

### b. Develop a capital funding approach to enhance debt pay-off and facility enhancement/growth.

\*Allow one year for stakeholder relationship strategy to create growth in relationships and then implement a capital funding campaign (e.g. multi-year pledges, great day of giving, tours/testimonies, foundation, recognition policy etc.) that includes a compelling vision, recruit a campaign team, get core supporter commitments and then approach broader stakeholder group for support.

\*Capital funding policy (e.g. <50k projects in annual budget, >50k 1/3 cash, 1/3 pledge, 1/3 loan paid through operating budget) and annual budget to include 5k per month debt repayment.

Champion: Dan & Dave Completion Date: \_\_\_\_\_

### c. Achieve 5% annual growth in weekday and weekend rental revenue.

\*To be achieved through camp concierge focusing on enhanced communication and service to larger rental groups.

Champion: Camp Concierge Completion Date: \_\_\_\_\_

## 5. Maximize utilization of the Bellevue and Ranch facilities.

### a. Develop a vision of the optimal utilization of the Bellevue and Ranch facilities.

\*Evaluate current highest and best use of facilities for ministry (e.g Bellevue being our rustic/value camp experience and also providing camping facilities for families on weekends).

\*Meet with District to agree on long term vision for Bellevue and District support.

\*Identify modest capital investments that are needed to better facilitate ministry (e.g. dining/washrooms/viewing/barn combo facility for ranch).

\*Recruit and equip leaders (e.g. Ranch Manager) to achieve Bellevue and Ranch ministry visions/plans.

Champion: Rob Completion Date: \_\_\_\_\_



**Camp Nakamun  
Financial Statements**

*August 31, 2021  
(Unaudited)*

Draft - For Management Only

# Camp Nakamun

## Contents

For the year ended August 31, 2021  
(Unaudited)

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|                                                            | <i>Page</i> |
|------------------------------------------------------------|-------------|
| <b>Management's Responsibility</b>                         |             |
| <b>Independent Practitioner's Review Engagement Report</b> |             |
| <b>Financial Statements</b>                                |             |
| Statement of Financial Position.....                       | 1           |
| Statement of Operations.....                               | 2           |
| Statement of Changes in Net Assets.....                    | 3           |
| Statement of Cash Flows.....                               | 4           |
| <b>Notes to the Financial Statements</b> .....             | 5           |

Draft - For Management Only

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## **Management's Responsibility**

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To the Directors of Camp Nakamun:

Management is responsible for the preparation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Camp. The Board reviews the financial statements in detail with management and approves the financial statements for publication.

MNP LLP is appointed by the Directors on behalf of members to review the financial statements and report directly to them; their report follows.

January 22, 2022

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Clayton Jespersen  
Acting Camp Executive Director

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**EXPERIENCING GOD IN CREATION**

To the Directors of Camp Nakamun:

We have reviewed the accompanying financial statements of Camp Nakamun that comprise the statement of financial position as at August 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Camp Nakamun as at August 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Leduc, Alberta

January 22, 2022

Chartered Professional Accountants

**Camp Nakamun**  
**Statement of Financial Position**  
*As at August 31, 2021*  
*(Unaudited)*

|                                                   | <b>2021</b>      | <b>2020</b>      |
|---------------------------------------------------|------------------|------------------|
| <b>Assets</b>                                     |                  |                  |
| <b>Current</b>                                    |                  |                  |
| Cash                                              | 114,661          | 48,180           |
| Accounts receivable (Note 10) (Note 11)           | 109,680          | 40,188           |
| Government assistance receivable (Note 3)         | 118,299          | 106,491          |
| Inventory                                         | 30,305           | 32,196           |
|                                                   | <b>372,945</b>   | <b>227,055</b>   |
| <b>Capital assets (Note 4)</b>                    | <b>2,839,539</b> | <b>2,979,998</b> |
|                                                   | <b>3,212,484</b> | <b>3,207,053</b> |
| <b>Liabilities</b>                                |                  |                  |
| <b>Current</b>                                    |                  |                  |
| Accounts payable (Note 5)                         | 227,945          | 190,790          |
| Goods and Services Tax payable                    | 8,590            | 6,764            |
| Deferred revenue (Note 6) (Note 11)               | 99,159           | 96,407           |
|                                                   | <b>335,694</b>   | <b>293,961</b>   |
| <b>Long-term debt (Note 7)</b>                    | <b>528,939</b>   | <b>543,356</b>   |
| <b>Unamortized capital contributions (Note 8)</b> | <b>1,710,697</b> | <b>1,739,133</b> |
|                                                   | <b>2,575,330</b> | <b>2,576,450</b> |
| <b>Net Assets</b>                                 |                  |                  |
| Unrestricted net deficit                          | (2,749)          | (66,906)         |
| Investment in capital assets                      | 639,903          | 697,509          |
|                                                   | <b>637,154</b>   | <b>630,603</b>   |
|                                                   | <b>3,212,484</b> | <b>3,207,053</b> |

Approved on behalf of the Board

\_\_\_\_\_  
 Director

\_\_\_\_\_  
 Director

*The accompanying notes are an integral part of these financial statements*

**Camp Nakamun**  
**Statement of Operations**  
For the year ended August 31, 2021  
(Unaudited)

|                                                            | 2021             | 2020             |
|------------------------------------------------------------|------------------|------------------|
| <b>Revenue</b>                                             |                  |                  |
| Camper fees                                                | 456,904          | 39,959           |
| Donations                                                  | 385,648          | 390,723          |
| Less: allocated to deferred contributions (Note 9)         | (99,193)         | (166,254)        |
| Employment grants (Note 10)                                | 124,580          | 28,980           |
| Horsemanship                                               | 107,400          | 10,766           |
| Catering and lodging                                       | 102,872          | 752,559          |
| Tuck                                                       | 25,237           | 18,198           |
| Rental                                                     | 23,998           | 78,908           |
| Family camp                                                | 11,226           | 3,960            |
| GST recovery                                               | 7,446            | 10,338           |
|                                                            | <b>1,146,118</b> | <b>1,168,137</b> |
| <b>Expenses</b>                                            |                  |                  |
| Salaries and benefits                                      | 985,948          | 855,560          |
| Repairs and maintenance                                    | 119,845          | 131,199          |
| Supplies                                                   | 113,433          | 127,841          |
| Utilities                                                  | 112,145          | 107,229          |
| Insurance                                                  | 59,793           | 33,037           |
| Administrative                                             | 49,842           | 48,552           |
| Summer camp materials and supplies                         | 31,079           | 20,012           |
| Tuck                                                       | 25,544           | 4,017            |
| Horsemanship                                               | 22,653           | 20,941           |
| Wastewater removal and water hauling                       | 12,744           | 43,998           |
| Interest on long-term debt                                 | 10,816           | 12,230           |
| Professional fees                                          | 10,500           | 9,000            |
| Property taxes                                             | 2,829            | 2,736            |
| Training and education                                     | 369              | 589              |
|                                                            | <b>1,557,540</b> | <b>1,416,941</b> |
| <b>Deficiency of revenue over expenses from operations</b> | <b>(411,422)</b> | <b>(248,804)</b> |
| <b>Other revenue (expenses)</b>                            |                  |                  |
| Government assistance (Note 3)                             | 481,471          | 188,927          |
| Amortization of unamortized capital contributions          | 127,629          | 129,093          |
| Gain on disposal of capital assets                         | 20,640           | 1,621            |
| Amortization                                               | (211,767)        | (216,524)        |
|                                                            | <b>417,973</b>   | <b>103,117</b>   |
| <b>Excess (deficiency) of revenue over expenses</b>        | <b>6,551</b>     | <b>(145,687)</b> |

The accompanying notes are an integral part of these financial statements

**Camp Nakamun**  
**Statement of Changes in Net Assets**  
For the year ended August 31, 2021  
(Unaudited)

|                                                       | <i>Unrestricted<br/>deficit</i> | <i>Investment in<br/>capital assets</i> | <b>2021</b>    | <b>2020</b>    |
|-------------------------------------------------------|---------------------------------|-----------------------------------------|----------------|----------------|
| Net assets (deficit), beginning of the year           | (66,906)                        | 697,509                                 | 630,603        | 776,290        |
| Excess (deficiency) of revenue over expenses          | 6,551                           | -                                       | 6,551          | (145,687)      |
| Acquisition of capital assets                         | (82,575)                        | 82,575                                  | -              | -              |
| Capital donations allocated to deferred contributions | 99,193                          | (99,193)                                | -              | -              |
| Debt forgiveness on long-term debt                    | (54,415)                        | 54,415                                  | -              | -              |
| Amortization of unamortized capital contributions     | (127,629)                       | 127,629                                 | -              | -              |
| Amortization of capital assets                        | 211,767                         | (211,767)                               | -              | -              |
| Gain on disposal of capital assets                    | (20,640)                        | 20,640                                  | -              | -              |
| Proceeds on disposal of capital assets                | 31,905                          | (31,905)                                | -              | -              |
| <b>Net assets (deficit), end of year</b>              | <b>(2,749)</b>                  | <b>639,903</b>                          | <b>637,154</b> | <b>630,603</b> |

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The accompanying notes are an integral part of these financial statements

**Camp Nakamun**  
**Statement of Cash Flows**  
For the year ended August 31, 2021  
(Unaudited)

|                                                             | 2021            | 2020             |
|-------------------------------------------------------------|-----------------|------------------|
| <b>Cash provided by (used for) the following activities</b> |                 |                  |
| <b>Operating</b>                                            |                 |                  |
| Cash receipts from camps and related activities             | 1,126,492       | 1,381,389        |
| Cash receipts from sponsorship donations                    | 17,711          | 24,313           |
| Cash receipts from government assistance                    | 449,663         | 82,436           |
| Cash paid to suppliers                                      | (520,875)       | (559,817)        |
| Cash paid to employees                                      | (1,003,532)     | (855,560)        |
| Cash paid for interest                                      | (12,308)        | (14,298)         |
|                                                             | <b>57,151</b>   | <b>58,463</b>    |
| <b>Financing</b>                                            |                 |                  |
| Advances of long-term debt                                  | 60,000          | 80,000           |
| Repayment of long-term debt                                 | -               | (20,042)         |
|                                                             | <b>60,000</b>   | <b>59,958</b>    |
| <b>Investing</b>                                            |                 |                  |
| Purchase of capital assets                                  | (82,575)        | (187,547)        |
| Proceeds on disposal of capital assets                      | 31,905          | 8,476            |
|                                                             | <b>(50,670)</b> | <b>(179,071)</b> |
| <b>Increase (decrease) in cash</b>                          | <b>66,481</b>   | <b>(60,650)</b>  |
| <b>Cash, beginning of year</b>                              | <b>48,180</b>   | <b>108,830</b>   |
| <b>Cash, end of year</b>                                    | <b>114,661</b>  | <b>48,180</b>    |

The accompanying notes are an integral part of these financial statements



**Camp Nakamun**  
**Notes to the Financial Statements**  
*For the year ended August 31, 2021*  
*(Unaudited)*

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**1. Nature of the organization**

Camp Nakamun (the "Camp") is a not-for-profit, charitable organization owned and operated by the Western Canadian District of the Christian and Missionary Alliance. It is a year-round facility devoted to pointing children and teens in the right direction. Campers have the opportunity to experience a variety of camp activities that are designed to foster growth in areas of physical skills, personal relationships and spiritual growth.

Camp Nakamun is a registered charity under the *Income Tax Act* and accordingly issues tax-deductible charitable donation receipts, and is exempt from income tax.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, and include the following significant accounting policies:

**Cash**

Cash includes balances with banks and short-term investments with maturities of three months or less.

**Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

**Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

|                                   | <b>Rate</b> |
|-----------------------------------|-------------|
| Buildings                         | 30 years    |
| Automotive                        | 10 years    |
| Equipment                         | 10 years    |
| Sidewalks and paving              | 30 years    |
| Wastewater system                 | 25 years    |
| Family Centre and South Dormitory | 40 years    |

**Long-lived assets**

Long-lived assets consist of capital assets with finite useful lives. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Camp performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. When the Camp determines that a long-lived asset no longer has any long-term service potential to the Camp, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

**Revenue recognition**

The Camp follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Donations related to capital asset acquisitions are recorded as unamortized capital contributions and recognized into income at the same rate as the related asset is amortized. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Catering, rentals, horsemanship and camper fees are recognized as revenue upon the completion of the event. Deposits received on future rentals are recorded as deferred revenue until the event is complete.

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2. **Significant accounting policies** *(Continued from previous page)*

**Contributed services**

Volunteers contribute time every year to assist the Camp in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**Measurement uncertainty (use of estimates)**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of capital assets.

**Financial instruments**

All financial instruments are initially recorded at their fair value, excluding certain financial assets and liabilities originated and issued in a related party transaction measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions* (refer to Note 11). At initial recognition, the Camp may irrevocably elect to subsequently measure any financial instrument at fair value. The Camp has not made such an election during the year.

The Camp subsequently measures investments in equity instruments quoted in an active market at fair value. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses for the current period. Transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

The Camp assesses impairment of all of its financial assets measured at cost or amortized cost when there is an indication of impairment. Any impairment which is not considered temporary is included in current year excess of revenue over expenses.

**Nature of funds in net assets**

The Camp maintains two net asset funds to track the net assets for the following purposes:

- a) The investment in capital assets fund represents the net book value of capital assets held at year-end, less capital related long-term debt and unamortized capital contributions.
- b) The unrestricted net deficit fund represents the funds available that are not internally restricted by the Board of Directors and are available for future operations.

**Government assistance**

Claims for assistance under the Canada Emergency Wage Subsidy (CEWS), Canada Emergency Rent Subsidy (CERS), Canada Emergency Business Account (CEBA), and Community Initiatives Program (CIP) are recorded as revenue in the period to which the subsidy applies. Revenue is recognized once there is reasonable assurance that the Camp will meet the eligibility criteria, the support will be received and the amount to be received is measurable.

**Camp Nakamun**  
**Notes to the Financial Statements**  
For the year ended August 31, 2021  
(Unaudited)

**3. Government assistance receivable**

During the year, the Camp utilized the Canada Emergency Wage Subsidy (CEWS) program which has various requirements with respect to the Camp's decrease in revenue, employee baseline remuneration and total remuneration paid during prescribed COVID-19 pandemic periods. As at August 31, 2021, CEWS related government assistance receivable totaled \$104,769 (2020 - \$106,491) and CEWS government assistance income totaled \$397,941 (2020 - \$177,672).

During the year, the Camp utilized the Canada Emergency Rent Subsidy (CERS) program which has various requirements with respect to the Camp's decrease in revenue and eligible property expenses paid during prescribed COVID-19 pandemic periods. As at August 31, 2021, CERS related subsidies included in government assistance receivable and government assistance income totaled \$13,530 (2020 - \$nil).

During the year, the Camp utilized the Canada Emergency Business Account (CEBA) which has various restrictions with respect to the overhead expenses the Camp is able to subsidize. Terms of the CEBA include a debt forgiveness provision up to 33% of the maximum balance of the CEBA between the date the loan was opened and December 31, 2023. If the Camp repays 67% of the maximum loan balance on or before December 31, 2023, the remaining 33% balance of the loan will be forgiven. As at August 31, 2021, government assistance income totaled \$20,000 (2020 - \$nil). The debt forgiveness provision included in income has not been included on the statement of cash flow.

During the year, the Camp utilized the Community Initiatives Program (CIP) - Overnight Camps Facility Overhead Funding which will cover certain overhead expenses and has various requirements with respect to the inability to run overnight children camps and must demonstrate a financial need. As at August 31, 2021, government assistance income totaled \$50,000 (2020 - \$nil).

**4. Capital assets**

|                                   | <b>Cost</b>      | <b>Accumulated<br/>amortization</b> | <b>2021<br/>Net book<br/>value</b> | <b>2020<br/>Net book<br/>value</b> |
|-----------------------------------|------------------|-------------------------------------|------------------------------------|------------------------------------|
| Land                              | 185,365          | -                                   | 185,365                            | 185,365                            |
| Buildings                         | 2,140,091        | 1,276,553                           | 863,538                            | 917,243                            |
| Automotive                        | 230,400          | 122,703                             | 107,697                            | 126,260                            |
| Equipment                         | 937,686          | 807,510                             | 130,176                            | 128,585                            |
| Sidewalks and paving              | 56,050           | 8,165                               | 47,885                             | 12,009                             |
| Wastewater system                 | 756,702          | 262,052                             | 494,650                            | 516,418                            |
| Family Centre and South Dormitory | 3,170,375        | 2,160,147                           | 1,010,228                          | 1,094,118                          |
|                                   | <b>7,476,669</b> | <b>4,637,130</b>                    | <b>2,839,539</b>                   | <b>2,979,998</b>                   |

**5. Accounts payable**

As at August 31, 2021, 10% TWS related government assistance payable totaled \$nil (2020 - \$23,548) as a result of subsidy claimed in excess of the maximum amounts prescribed by the subsidy program.

**6. Deferred revenue**

Included in deferred revenue are deposits and deferred donations which consist of donations that have been received for the sponsorship of children to attend the Camp, less the amount expended in the year for camp sponsored children.

|                    | <b>2021</b>   | <b>2020</b>   |
|--------------------|---------------|---------------|
| Deposits           | 81,447        | 72,094        |
| Donations received | 17,712        | 24,313        |
|                    | <b>99,159</b> | <b>96,407</b> |

**Camp Nakamun**  
**Notes to the Financial Statements**  
*For the year ended August 31, 2021*  
*(Unaudited)*

**7. Long-term debt**

|                                                                                                                             | <b>2021</b>    | <b>2020</b> |
|-----------------------------------------------------------------------------------------------------------------------------|----------------|-------------|
| Loan from the Western Canadian District of the Christian and Missionary Alliance payable in monthly interest only payments. | <b>488,939</b> | 543,356     |
| Canada Emergency Business Account (CEBA)                                                                                    | <b>40,000</b>  | -           |
|                                                                                                                             | <b>528,939</b> | 543,356     |

Prime rate at August 31, 2021 was 2.45% (2020 - 2.45%). The Camp has available \$60,000 from a Canada Emergency Business Account (CEBA) with the Royal Bank of Canada. CEBA loans will remain non-interest bearing until January 1, 2024, when interest will begin to accrue at 5% per year. Terms of the CEBA include a debt forgiveness provision up to 33% of the maximum balance of the CEBA between the date the loan was opened and December 31, 2023. If the Camp repays 67% of the maximum loan balance on or before December 31, 2023, the remaining 33% balance of the loan will be forgiven. Otherwise, the CEBA loan balance and accrued interest is due on or before December 31, 2025.

During the year, the Western Canadian District of the Christian and Missionary Alliance forgave \$54,415 of their district loan which is primarily utilized for capital projects at the Camp. As a result, the forgiven amount was recorded into unamortized capital contributions and recognized into income at the same rate as the related asset is amortized. The forgiven amount has not been included on the statement of cash flow.

**8. Unamortized capital contributions**

The balances of unamortized capital contributions consist of:

|                 | <b>2021</b>      | <b>2020</b> |
|-----------------|------------------|-------------|
| Family Centre   | <b>318,888</b>   | 353,438     |
| South Dormitory | <b>193,578</b>   | 202,796     |
| Other           | <b>1,198,231</b> | 1,182,899   |
|                 | <b>1,710,697</b> | 1,739,133   |

**9. Deferred contributions**

Deferred contributions consist of donations that have been received for construction and acquisition of capital assets, as follows:

|                            | <b>2021</b>     | <b>2020</b> |
|----------------------------|-----------------|-------------|
| Donations received         | <b>99,193</b>   | 166,254     |
| Expended on capital assets | <b>(99,193)</b> | (166,254)   |
| Balance, end of year       | -               | -           |

During the year, capital donations exceeded additions to capital assets; excess capital donations were allocated to unfunded additions in previous years. This resulted in a closing deferred contributions balance of \$nil.

**Camp Nakamun**  
**Notes to the Financial Statements**  
*For the year ended August 31, 2021*  
*(Unaudited)*

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**10. Employment grants**

Employment grants consist of federal and provincial government grants received/receivable from the Canada Summer Jobs of \$124,580 (2020 - \$28,980) of which \$124,580 is recorded into income (2020 - \$28,980). At August 31, 2021, \$51,715 (2020 - \$nil) is included in accounts receivable related to employment grants.

**11. Related party transactions**

The Camp is affiliated with the Western Canadian District of the Christian and Missionary Alliance (the "District"), and is therefore related to the member churches of the District, which receive a discounted rate on catering and rentals. Total revenue from related parties in 2021 was \$36,300 (2020 - \$101,195). At August 31, 2021, accounts receivable included \$40,093 due from related parties (2020 - \$7,542) and deferred revenue included \$9,492 received from related parties (2020 - \$8,660).

**12. Pension plan**

The Camp is a member of the Alliance Retirement Fund defined contribution pension plan. All permanent full-time employees are required to participate in the pension plan. Pension contributions of 5% are matched by the Camp. No significant changes were made to the pension plan during the year. The pension expense for the year was \$25,845 (2020 - \$24,458).

**13. Memorandum of understanding**

During the August 31, 2014 fiscal year, the Camp signed a Memorandum of Understanding with Bellevue Lodge whereby the Camp provides management services to Bellevue Lodge. The Camp received management fees in 2021 of \$8,700 (2020 - \$19,400) for these services.

**14. Financial instruments**

The Camp, as part of its operations, carries a number of financial instruments. It is management's opinion that the Camp is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Credit concentration***

As at August 31, 2021, three customers (2020 - two) accounted for 95% (2020 - 91%) of the accounts receivable. The Camp believes that there is no unusual exposure associated with the collection of these receivables. The Camp performs regular credit assessments of its customers and provides allowances for potentially uncollectable accounts receivable.

**14. Financial instruments** *(Continued from previous page)*

***Interest rate risk***

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Camp manages exposure through its normal operating and financing activities. The Camp is exposed to interest rate risk primarily through its long-term debt. A 1% change in interest rates could increase or decrease interest expenses by approximately \$4,889 (2020 - \$5,434) on an annual basis.

***Liquidity risk***

Liquidity risk is the risk that the Camp will encounter difficulty in meeting obligations associated with financial liabilities. The Camp's exposure to liquidity risk is dependent on the sale of goods and services, success of fundraising initiatives, success of grant and government assistance applications, collection of accounts receivable, and obligations or raising funds to meet debt commitments and sustain operations.

During the year, the Camp's liquidity risk increased due to the impacts of COVID-19 (Coronavirus) pandemic. As a result, management of the Camp monitored accounts receivable, reduced the amount of discretionary expenditures, reduced staffing levels, and applied for government assistance where possible.

**15. Significant event**

In early March 2020, the global outbreak of COVID-19 (coronavirus) began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

The Camp's operations were impacted by COVID-19 due to government public health orders which disrupted and restricted the Camp's ability to host overnight summer camps, rentals and catering. The impact of COVID-19 has been partially offset by available Government programs for which the Camp was eligible. Further details of these programs are described in Note 3.

At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Camp as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, vaccine effectiveness and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, management anticipates the pandemic will continue to disrupt camp, rental and catering revenues which may negatively impact the Camp's business and financial condition.

## Camp Nakamun Proposed Budget

### VARIABLE

#### Variable Revenue

|                              |            |
|------------------------------|------------|
| Weekday Rentals              | 75,933.06  |
| Weekend Rentals              | 133,818.15 |
| Family Camps                 | 11,562.73  |
| Activity / Equipment Rentals | 39,698.84  |
| Summer Camp                  | 492,215.96 |
| Horsemanship                 | 107,400.16 |

**Total Variable Revenue** **860,628.90**

#### Variable Operating Expenses

|                              |            |
|------------------------------|------------|
| Food, Kitchen, Lodging       | 162,578.56 |
| Summer /Part Time - Salaries | 365,196.93 |
| Horsemanship - Salaries      | 105,686.40 |
| Summer Camp Ministries       | 59,239.93  |
| Horsemanship - Supplies      | 2,500.00   |
| POS (square/bambora) fees    | 15,567.30  |

**Total Variable Expenses** **710,769.12**

**NET VARIABLE INCOME** **149,859.78**

#### Fixed & Administrative Expense

|                             |            |
|-----------------------------|------------|
| Regular Salaries & Benefits | 444,056.80 |
| Utilities & Telephone       | 107,455.14 |
| Repairs & Maintenance       | 100,696.27 |
| Office & Administration     | 51,963.71  |
| Wastewater                  | 18,502.69  |
| Insurance                   | 60,390.54  |
| Donation Compassion Canada  | 4,797.00   |
| Horsemanship                | 22,899.62  |

**Total Fixed & Administrative Expense** **810,761.77**

**NET VARIABLE/FIXED INCOME** **- 660,901.99**

#### Other Revenue

|                   |            |
|-------------------|------------|
| Employment Grants | 353,468.96 |
| Other Income      | 15,000.00  |
| Donations         | 300,777.46 |

**Total Other Revenue** **669,246.42**

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**NET CASHFLOW FROM OPERATIONS** **8,344.43**

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|                                                 |                  |
|-------------------------------------------------|------------------|
| <b>CAPITAL Items</b>                            |                  |
| <b>Revenues</b>                                 |                  |
| Capital Donations / GST Recovery                | 75,000.00        |
| <b>GST Recovery</b>                             | <b>20,000.00</b> |
|                                                 | <b>95,000.00</b> |
| <b>Capital Expenditures subject to approval</b> |                  |

| <b>Within the year</b>                     |                  |
|--------------------------------------------|------------------|
| Main Lodge - change room partition         | 6,400.00         |
| Heritage - communication doors             | 12,000.00        |
| A Frames, Outlook- roofing                 | 14,500.00        |
| Outlook - hot water tank, furnace x2       | 6,000.00         |
| Parking Lot - lights, power                | 10,000.00        |
| Equipment - sweeper                        | 6,400.00         |
| <b>Total proposed Capital Expenditures</b> | <b>55,300.00</b> |

| <b>Budget Summary 09/01/2021 to 08/31/2022</b>  |                     |
|-------------------------------------------------|---------------------|
| Total Operating Revenue                         | 1,529,875.32        |
| Estimated Capital Revenue                       | 75,000.00           |
| Estimated GST Recovery                          | 20,000.00           |
| Total Revenue                                   | 1,624,875.32        |
| Total Operating Expenses                        | 1,521,531.14        |
| <b>NET CASHFLOW FROM OPERATIONS</b>             | <b>8,344.43</b>     |
| Amortization Expense                            | 209,847.62          |
| <b>NET INCOME</b>                               | <b>- 106,503.44</b> |
| <b>Total Capital Projects proposed for year</b> | <b>55,300.00</b>    |



Here is the list of Members for election.

Members for Re-election and number of years for each.

2 years- Clayton Jespersen, Tiffany Sosa, Terry Beckman

1 year- Owen Bayne, Dan Woodruff

New members - 2 years

- Leah Woitas, (Spruce Grove Alliance Church)

- Amy Vetter, ( St. Albert Alliance Church)

Current embers with 1 year remaining

Dave Thompson, Melissa Chartier, Don Swanson

Respectfully submitted by the

Nominating Committee

Don Swanson

Melissa Chartier

Dave Thompson