

FINANCIAL STATEMENTS FOR YEAR TO 31 DECEMBER 2021





Entity Information

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

For the year ended 31 Dec ember 2021

Legal Name of Entity:	The Boys' Brigade Northern Regional Trust
Type of Entity and Legal Basis :	Charitable Trust
Registration Number:	CC33116
Entity's Purpose or Mission: The Trust was established as The Auckland Boys' Brigade Trust by deed dated. Auckland Battalion Incorporated and of the other three unincorporated Auc It became The Boys' Brigade Northern Regional Trust on 13 December 1989, of the Brigade in the Region, from Taupo north.	
The Trust is charged with managing its assets "to further the ongoing work of	the Brigade in the Northern Region" as detailed in the deed.
The Brigade itself exists to enhance the spiritual, mental, social and physical	development of Boys and young men.
Entity Structure:	
	lew Zealand Inc. for two-year terms, as provided for in the deed. Trustees operate
•the Trust Deed, 13 December 1989, amended 1 July 1992 •the Charitable Trusts Act, 1957 and amendments	
•the Charities Act 2005 •the Trustee Act 2021	
The Trust's powers are detailed in the deed, Among other actions, the Trust	is empowered to:
*provide financial and property management services for the Northern Region Rustees.	on including the soliciting for and the raising of further funds at the discretion of the
*contribute towards development and outreach of the Brigade. *contribute towards leadership training. *make grants to Brigade and ICONZ units.	
The Trust board usually meets 3 or more times in a year to consider policy, n meetings are made by email consultation and ratified at the next actual mee	eports and to make decisions. Decisions on matters requiring decision between ting.
the Michael Stead Memorial Lodge, a 24-bed facility in the Kauaeranga Valle investments derived from the sale in 2007 of a larger campsite, Stedfast Parl	ing base on Waitakere Ranges park land since 1954, administered by Auckland City; ey Forest Park since 1976, administered by the Department Of Conservation; and cash kat Piha, owned by the Trust.
Main Methods Used by the Entity to Raise Funds: The above resources were all funded by charitable grants, voluntary donatic over a period of about 50 years. The Trust does not profit from its provision	ons and labour, and by other fundraising means within the Brigade's membership base, of the two facilities listed above.
	Trustees and supporters and by its monitored investment of cash resources.
Entity's Reliance on Volunteers and Donated Goods or Services: All Trustees are volunteers. Much of the value and maintenance of present a donated building materials.	end past property resources was/is provided by voluntary labour and supplemented by
Trustees have portfolio responsibilities, some requiring more voluntary tim Moxt time consuming are: "management and maintenance of Michael Stead Memorial Lodge. "management and maintenance of Nigel Hanlon Hut. "provision of accounting and secretarial services. "the Chairman's coordination role.	ne input than others
Contact details	
Contact details Physical Address:	and a special problem of the control
	9 Poaka Place, One Tree Point, Whangarei 0118
Physical Address:	9 Poaka Place, One Tree Point, Whangarei 0118 0274 300418

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Statement of Service Performance

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

For the year ended 31 Dec ember 2021

Description of the Entity's Outcomes:

The Boys' Brigade Northern Regional Trust knows that the campsite buildings it provides and the grants it makes for leadership development and fun activities for Boys and young men in the Christian environment of Boys' Brigade and ICONZ units is contributing to their spiritual, mental, physical and social development in a very positive manner. Trustees believe this will continue to enhance the quality of life available to members of our New Zealand society

	Actual	Budget	Actual
Description and Quantification of the Entity's Outputs:	This Year	This Year	Last Year
Grants to The Boys' Brigade in New Zealand Incorporated for the salary and expenses of one Development Officer, responsible for leadership recruitment, training and resourcing within the Northern Region.	\$90338 for 1 BBNZ staff member	\$80000 for 1 BBNZ staff member	\$80,000 for 1 BBNZ staff member plus\$ \$20000 Covid emergency
Subsidy grants for the attendance of 5 young leaders at the Brigade's National Leadership Development Courses	\$1546 for 5 young leaders	\$2,000	\$2,043
Grants to local units in response to applications received.	\$0	\$1,000	\$0
Person nights accommodation in Nigel Hanlon Hut (The Hut was closed by Auckland Council for most of 2021 after serious flooding)	8 person/nights	200 person/nights	74 person/nights
Person nights accommodation in Michael Stead Memorial Lodge Covid emergency lockdowns meant the Lodge could not be used for parts of the year.	332 person nights	400 person/nights	345 person/nights

Statement of Financial Performance

"How was it funded?" and "What did it cost?" For the year ended 31 Dec ember 2021

	Note	Note Actual This Year	Budget	Actual
			This Year	Last Year
		\$	\$	
Revenue	7 7 1	The second secon	1	y Demonstration returns a none some
Donations, fundraising and other similar revenue	MA AND THE STREET AND		And the second s	
Revenue from providing goods or services	- manual mercun	2,087	Mark and the second sec	50
nterest, dividends and other investment revenue	***************************************	The state of the s	And the second s	3,185
Other revenue		190,134	Marie 12 American Marie and Amer	132,425
Total Revenue		192,221	**************************************	135,660
Expenses	2			
Costs related to providing goods or services		2 242	9894 - 3890 - 2000 - 2 000 page page page page page page page page	And the second s
Grants and donations made		3,243	***************************************	3,921
Other expenses (Insurance)		91,884	2000-3-00-0-00-0-00-0-0-0-0-0-0-0-0-0-0-	102,043
Depreciation		2,538	PROBLEM CONTRACTOR CONTRACTOR AND ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRAT	3,313
And the communication of the thirt committee of the second	****	514	Control Control of Annual Cont	525
Total Expenses	**************************************	98,179		109,802
Surplus/(Deficit) for the Year		94,042		25,858

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at 31 Dec ember 2021

	Note	Actual	Budget	Actual
	To a second control of the control o	This Year	This Year	Last Year
		\$	\$	Ś
Control of the processing of the second control of the control of			the second second second second	
and the second s				
Assets]] 3 ,			
Current Assets	maker a memory land and		La Transcription Commence	An accommodate many common common accom-
Bank accounts and cash			A commitment of the contract of	and the second second second second
Debtors and prepayments	management of fine and	3804	promise company constraint const	525,837
Inventory		Service Control Control Control	La serie de la secución de la constitución de la co	The same of the sa
Accrued interest	ter was conserved	Lance course a ser a construction and		THE COURSE MEMBERS CHIEF COURSE CALLED
GST refund due	me	Decree of the second se	The second commence of the second sec	1,848
Other current assets		569	and the second second second second	817
Total Current Assets	management because of		law www.mw.mw.m	
AND THE RESIDENCE OF THE PARTY	CONTROL OF THE PROPERTY OF THE	4,373	لتناصيص	528,502
Non-Current Assets		And the product of the section of th	Service of the property of the service of the servi	
Property, plant and equipment	4	11,708	MA AND THE PROPERTY OF THE PRO	12,221
Investments	The second secon	2,127,217		1,508,533
Other non-current assets	(2) (AMM Social SAMM Broads Control		Designation of the second seco	1,300,333
Total Non-Current Assets		2,138,925		1,520,754
Total Assets	W W COMPANY CO	2,143,298		2,049,256
Liabilities	man arm of the design of the second	Propose Total Comment Comment		
LIGHTLES				e was being the same and
Current Liabilities	TOTAL TOTAL CONTRACTOR OF THE PARTY OF THE P	P	ATTACK CONTRACTOR CONTRACTOR CONTRACTOR	***************************************
There were no current liabilities				
Total Current Liabilities	The same of the sa			
Non-Current Liabilities				
There were no non-current liabilities	MARKATAN TOWNS TO THE TOWN TO THE TO	personal comments of a security was the consequence of the security of the sec		Variation control of the control of
Total Non-Current liabilities	ar and a second are a second and			
The second secon				and the same of
Total Liabilities		The same recommendation of the same services of the	and the second s	
Total Assets less Total Liabilities (Net Assets)		2,143,298		2,049,256
Accumulated Funds	2000000 1 COMMON 1 SHARE WAS 10 ST. 1000000000000000000000000000000000000		The second secon	
Capital contributed by owners or members		SATISFACILIES.		
Accumulated surpluses or (deficits)		423,298		349,256
Reserves (Stedfast Fund)		1,720,000		1,700,000
Total Accumulated Funds		2,143,298		2,049,256
The second secon	TOWNS THE TOWNS TO SERVICE THE TOWNS THE TOWN	£,177,630		4,043,430

This performance report has been approved by the [Trustees/Committee/Officers/Board], for and on behalf of [Entity name]:

Date 27-5-2022

Cigantus

Signature

Name (

Position Chair man

Position

Page 1

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended 31 Dec ember 2021

	Actual*	Budget	Actual*
	This Year	This Year This Year	Last Year
	\$	\$ \$	\$
TORNO STANDARD TO THE CONTROL OF THE	and the second s	State and the second defining and the second defining and the second defining	
Cash Flows from Operating Activities*		and the second of the second o	
ash was received from:		de cris encodo i Visuado. Ciamento è Cizanto i Indiano Circono	And the same of th
Ponations, fundraising and other similar receipts*	- A AND THE PARTY OF THE PARTY	OR COLUMN TO COMMON TO ANNAUTO OR COMMON TO STATE OF THE COMMON TO S	50
ees, subscriptions and other receipts from members*	was warmed commercially and provide the commercial resemble to the commercial	NEW MERCEL PROPERTY STREET	AND THE PROPERTY OF THE PROPER
Receipts from providing goods or services	2,473	mention and another the desire of the property	3,663
nterest, dividends and other investment receipts"	62	Notice of the second state of the second sec	7,886
receist, divide do other myestment receipts		personal and the second of the second of the second for second of	The same of the sa
Net GST	791	2004	798
Cash was applied to:			. Wypose se produce se
Payments to suppliers and employees*	6,748		8,229
Donations or grants paid '	91,884		102,349
1987 - 1987 - 1987 - 1988 - 19	2 1000 1000 1000 1000 1000 1000 1000 10		**************************************
Net Cash Flows from Operating Activities*	(95,306)	Control Contro	(98,181)
Cash flows from Investing and Financing Activities*	gas an investigation (1988). 1988)	CONTRACTOR OF THE PROPERTY OF	
Cash was received from:	San		
Receipts from the sale of property, plant and equipment*	Section Control of the Control of th	1	
Receipts from the sale of investments*	303,273	5	518,135
Proceeds from loans borrowed from other parties*	See distance of the second sec		
Capital contributed from owners or members*		Le contra	
Cash was applied to:	MANAGER STATE STATES OF SEE SAME AND SEE STATES STATES SAME STATES SAME STATES SAME STATES SAME STATES SAME SAME STATES SAME SAME SAME STATES SAME SAME SAME SAME SAME SAME SAME SA	and the first time to a second constitution and a second constitution and the second c	Section (Company) (Company) (Company) (Company)
Payments to acquire property, plant and equipment*			
Payments to purchase investments*	730,000		
Repayments of loans borrowed from other parties*			
Capital repaid to owners or members *	#EC Married married 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 200000 200000 2000000 200000 200000 200000 200000 2000000 2000000 2000000 2000000 20000000 20000000 2000000 2000000 200000000		
Net Cash Flows from Investing and Financing Activities*	(426,727)	Company Compan	518,135
Net Increase / (Decrease) in Cash®	(522,033)		419,954
Opening Cash*	525,837	Links with the way and great	105,883
Closing Cash ³	3,804	2 2 2 2 2	525,837
This is represented by: Bank Accounts and Cash *	3,804		525,837
CONTROCCUTED AND CASE		The state of the second second second	LANCE COMME CARLES AND COMME COMME

Statement of Accounting Policies
"How did we do our accounting?"

For the year ended 31 Dec ember 2021

Basis of Preparation*

THE BOYS' BRIGADE NORTHERN REGIONAL TRUST has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

 $THE BOYS' BRIGADE NORTHERN \,REGIONAL \,TRUST is wholly exempt from \,New \,Zealand \,income \,tax \,having \,fully \,complied \,with \,all \,statutory \,conditions \,for \,these \,exemptions.$

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies®

There have been no changes in accounting policies during the financial year (last year - nil)

THE BOYS' BRIGADE NORTHERN REGIONAL TRUST Notes to the Performance Report Sorthe year ended

For the year ended 31 Dec ember 2021

Note 1: Analysis of Revenue

and the same of th		This Year	Last Year
Revenue Item	Analysis	\$	\$
Fundraising revenue	There were no fundraising activities		William Control of the Control of th
The second secon	Total		
- 1150 - 1		. This Year	Last Year
Revenue Item	Analysis	\$	\$
Donations and other similar revenue	Donation from a Master's student		50
	Total	Access Ac	50
		This Year	Last Year
Revenue Item	Analysis	\$	\$
Fees, subscriptions and other revenue from members	Apart from the Trustees, there are no members	-	er transport and the transport and the transport and the transport and t
	Total	1,1970,1070,4	
		This Year	Last Year
Revenue Item	Analysis	\$	Š
Revenue from providing goods or services	Fees received from users of Michael Stead Memorial Lodge	2,061	2,889
	Fees received from users of Nigel Hanlon Hut	26	296
	Total	2,087	3,185
		This Year	Last Year
Revenue Item	Analysis	\$	\$.
Interest, dividends and other investment	Interest on term deposits	1,752	18,292
revenue	Gainfor year on Fisher Funds portfolio	51,910	
	Gain for year on Milford Asset Management portfolio	136,471	114,133
	Total	190,133	132,425

Notes to the Performance Report

For the year ended 31 Dec ember 2021

Note 2 : Analysis of Expenses

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Analysis	\$	\$
There was no public fundraising.	er american comercy out to each one	
		The same of the sa
The state of the s		***************************************
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the state of the control of the control of the state of t		
A COMMA COMMAN AND COMMAN AND COMMAN		and of these versions are seen to come
	and among some some so	
Total	KALLET-O	
	This Year	Last Year
Analysis		\$
Trustee volunteers were not paid. There were no employees.		
	Committee of the Commit	Personal Communication of the
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	Marine California (Marine) and Community of the Community	
	Process Total and Clarence School School School	<u></u>
	j	
Total		
	100	
	This Year	Last Year
Analysis	\$	\$
Repairs and maintenance	435	13
		3,79
The second control of	Ann commercial way and cover and	See y grown programmer opening and a familiar as
PROPERTY OF THE STREET, THE STREET, THE STREET, THE STREET, ASSESSED AND ASSESSED AS		
AND THE TRANSPORT OF THE PROPERTY OF THE PROPE	and the second of the second o	TOTAL TRANSPORT OF THE PARTY OF
		Same and the contract
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e construire con a construire a region construire pressioner, con a construire con a construire con a construire	The same same same and the same same same same same same same sam	
A STATE OF THE STA		3.66
IOTAL	3,243	3,92
	production and the second	Secretaria de la companio del la companio del la companio de la companio del la companio de la c
CAN PARTY THE CAN DESCRIPTION OF THE CAN DESC	This Year	Last Year
Analysis	This Year \$	Last Year \$
Analysis		
Analysis		
		5
Total	This Year	Last Year
Total	This Year	S Last Year
Total	This Year	S Last Year
Total	This Year	S Last Year
Total	This Year	S Last Year S
Total	This Year	S Last Year S
Total	This Year	S Last Year
Total	This Year	S Last Year
Total	This Year	S Last Year
Total	This Year	S Last Year S
Total	This Year	Last Year
	Analysis Trustee volunteers were not paid. There were no employees. Total Analysis Repairs and maintenance	Total Total This Year Analysis Trustee volunteers were not paid. There were no employees. Total This Year Analysis Faralysis Analysis An

Notes to the Performance Report

For the year ended 31 Dec ember 2021

Note 3 : Analysis of Assets and Liabilities

Tanaharan Calabaran Sana Sana Sana Sana Sana Sana Sana	The second of th	This Year	Last Year
Asset Item	Analysis	\$	\$
Bank accounts and cash	Cheque account balance (general a/c)	663	1,58
residence de la Colonia de	Cheque account balance (MSML a/c)	376	55
	Savings account balance (ASB)	2,027	522,97
	Savings account balance (Kiwibank)	738	16
	Savings account balance (Rabodirect)	*	56
And the second s			
	Total	3,804	525,83
ALIAN MARKATAN AND AND AND AND AND AND AND AND AND A		This Year	Last Year
Asset Item	Analysis	Š	Š
Debtors and prepayments	None	CONTRACTOR ACCORDING TO A MATERIAL AND A CONTRACT A COMPANY	
	Total		
	CAMP CHARLES THE COLOR COMMISSION COMMISSION COMMISSION CONTRACTOR COLORS COLOR COMMISSION CONTRACTOR COLOR		La company de
THE RESERVE OF THE PARTY OF THE		This Year This Year	Last Year
Asset Item	Analysis	\$	\$
nventory	No inventory is held	The same same same same same same same sam	De contractor de la con
	Total	4	
		This Year	Last Year
Asset Item	Analysis	S	\$
Other current assets	None	Company of the second	M-000 200 00 000000 000000 000000 000000
	Total	Facility of the life	
	3-4 million and the control of the c	nes compre improvemento construe table. 10	to Com. New York Com.
Asset Item	The second secon	This Year	Last Year
nvestments	Analysis	\$	\$
investments	Christian Savings - 35535-1 to 27/3/19 @ 3.8%	0	207,19
	Fisher Funds portfolio	702808	-
	Milford Asset Management portfolio	1424409	1,301,33
1 2	Total	2,127,217	1,508,53
		This Year	Last Year
Asset Item	Analysis	\$	\$
Other non-current assets	None		-
	Total	maje traject date of approvation of the	.25

Notes to the Performance Report

For the year ended For the year eleven 31 Dec ember 2021

Note 4 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Åmount
Buildings	12,177		The state of the s	496	11.681
Computers (including software)	44			17	27
Total	12,221			513	11,708

Last Year	******			4	
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	12,673		A the party of the second of t	496	12,177
Computers (including software) Total	73 (Company of the Compan		29	44
: 10(a)	12,746		rigin (and the Marshall and the	525	12,221

Notes to the Performance Report

For the year ended 31 Dec ember 2021

Note 5: Accumulated Funds

Description	Surplu	nulated uses or ficits	Reserves	Total
Opening Balance		349,256	1.700.000	2.049.256
Surplus/Deficit	The second secon	94,042		secondaria de la companya della companya della companya de la companya della comp
ransfer to Reserves	The second secon	(20,000)	20,000	
ransfer from Reserves	The same of the sa	•		the second of the second
Closing Balance		423.298	1 720 000	2 1/13 200

Description		Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	The state of the s	343,398	1.680.000	2,023,398
Surplus/(Deficit)	PLIFE STREET	25.858		25.858
Fransfer to Reserves	Partition and the second second	(20.000)	20.000	control of the control
ransfer from Reserves				upot main Salara Ingresidadis
Closing Balance	······································	349.256	1.700.000	2 049 256

Breakdown of Reserves		Actual	Actual
and the second s		This Year	Last Year
Name	Nature and Purpose	\$	\$
Stedfast Fund	Capital preservation reserve	1,720,000	1,700,000
A second	; Total	1,720,000	1,700,000

Notes to the Performance Report

For the year ended 31 Dec ember 2021

ote 7: Other	and the second s	y	And the second s
gnificant Grants and Donations with Conditions wh	ich have not been Record	ded as a Liability*	
escription*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s) *
one		and the second s	
oods or Services Provided to the Entity in Kind*			
escription*	Amount*		
one			
and the second of the second o	the state of the s		
ssets Used as Security for Liabilities®			
lone			
THE CONTRACT			
lote S: Assets Held on Behalf of Others*			
The second secon			
The second secon			
The state of the s			
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ione			
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lone Note 9: Related Party Transactions*			
one lote 9: Related Party Transactions* lelated Party Disclosures:	during the financial year.	(Last Year - Nil)	
ione lote 9: Related Party Transactions* Related Party Disclosures:	during the financial year.	(Last Year - Nil)	
lone Note 9: Related Party Transactions* Related Party Disclosures: There were no transactions involving related parties	during the financial year.	(Last Year - Nil)	
lone Note 9: Related Party Transactions* Related Party Disclosures: There were no transactions involving related parties Note 10: Events After the Balance Date*	during the financial year.	(Last Year - Nil)	
ione Jote 9: Related Party Transactions* Related Party Disclosures: There were no transactions involving related parties Note 10: Events After the Balance Date*	during the financial year.	(Last Year - Nil)	
Note 9: Related Party Transactions* Related Party Disclosures: There were no transactions involving related parties Note 10: Events After the Balance Date*	during the financial year.	(Last Year - Nil) Estimate of Financi	ial
Note 9: Related Party Transactions* Related Party Disclosures: There were no transactions involving related parties Note 10: Events After the Balance Date* This Year			effort if any on the entity's ability to continue operating"
Note 9: Related Party Transactions* Related Party Disclosures: There were no transactions involving related parties Note 10: Events After the Balance Date* This Year Nature of Event* Both Milford Asset Management and Fisher Funds preduced market valuations in January 2022, as a resulted.	ortfolios recorded	Estimate of Financi Effect**	ial Effect, if any on the entity's ability to continue operating* This will not affect the Trust's ability to continue operating or to continue makin grants.

Notes 11-12 do not exist