



Annual Report

2024



Every person who has supported The Y,
made an investment in the future of a
stronger New Zealand

Dear Members

It has been nearly 170 years since The Y first began its charitable purpose in New Zealand to build strong kids, strong families and strong communities. We continue to connect with people of all ages and backgrounds to create opportunities to learn, grow and thrive. From childcare to camps, youth mentoring to Raise Up Crews, athletics to accommodation, and fulfilling individual needs for wellness and wellbeing, The Y strengthens our community with life-changing programmes.

Our commitment to this purpose is unwavering, and it is through the generous support of our donors, volunteers, and partners that we can make a meaningful difference. Every person who has supported The Y, made an investment in the future of a stronger New Zealand.

This year has been a challenging financial environment for New Zealand households and businesses and The Y has not been immune to this. We have seen declines in attendance at some centres as families make difficult choices on whether they can afford childcare and holiday programmes. Throughout the last year, our team have invested considerable time and resource into the Recreation and Aquatic Facility management tender with Auckland Council, and the Board extends their thanks to the team for their persistence and commitment to a continued focus on growing our impact within and for the community.

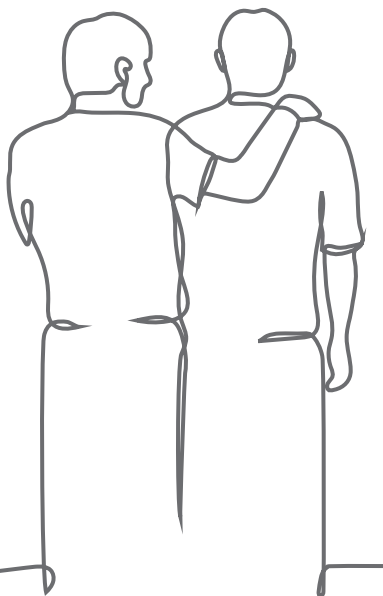
In early September we farewelled our CEO of 6 years, Julian Baldey, as he headed overseas with his family. On behalf of the Board, we thank Julian for his contribution and wish him the best in his new endeavours. We have already commenced an extensive executive search for our new CEO and have appointed Peter Fergusson as interim CEO. Peter may be familiar to some of you as he has previously served as our CEO between 2010 – 2018. His experience and dedication to The Y is, and will be, invaluable as we navigate this period of change.

The Y has always been focused on empowering individuals and strengthening communities through our diverse programmes and commitment to positive change. We are proud to be an employer of young people with 54% of our staff aged 25 years or younger. In the last year we provided education and support to building strong kids and families with over 130,000 children enrolled in our out of school programmes. There have been 51,928 young people provided with the opportunity to develop leadership and life skills through our Raise Up programme and we have introduced a new youth mentoring programme called Mentor Me. We can be assured that our collective efforts are making a difference.

I encourage you to read more on how we both connect and serve our communities in our annual report.

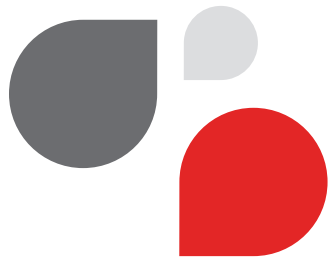
Thank you for your continued support and belief in The Y. Together, we are making a lasting impact and building a brighter future for all.

Christine Pears
President YMCA North



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Statement of Service Performance

Our Statement of Service Performance reporting connects how our work every day positively impacts young people and communities, with the mission of delivering strong kids, strong families, and strong communities. We channel this through our four key pillars:

Promoting community health and wellbeing

Objective: Children and families are active, healthy, and part of connected communities.

All our services and programs from aquatics, fitness memberships, kids' recreation and sports leagues contribute to achieving this pillar.

Our mission is to lead the way as the most respected provider of services for people to reach their full potential in body, mind, and spirit. We are achieving this mission every day.

Providing education and support to build strong kids, families, and communities

Objective: People have opportunities to develop skills through quality education and enriching experiences.

At The Y we support children and young people holistically throughout their education – from their first day with us at an early learning centre, right through to fun activities during the school holidays.

Youth engagement – engaging and enriching lives

Objective: Young people have opportunities to develop leadership and life skills through involvement in community events and activities.

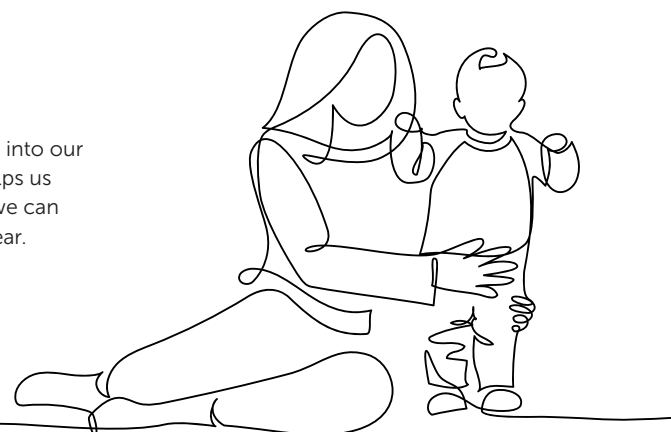
The Y gives young people access to high-quality, non-formal education and learning experiences that support social cohesion in meaningful ways, at a time when we need it most.

Connecting and supporting communities

Objective: Helping communities to be strong and sustainable.

Through providing community spaces and support, as well as investing in our vulnerable communities, The Y enables people to form stronger bonds, to connect and develop meaningful relationships that affect real positive change.

As a social purpose organisation, our operating surplus goes right back into our programmes. The Statement of Service Performance measurement helps us understand, learn, and adapt our programmes and services to ensure we can have an even greater result. Read on for our measures from the past year.



NUMBER OF PEOPLE USING FITNESS & RECREATION CENTRES

2023 ► 1,413,148
2024 ► 1,817,066



SWIM SCHOOL ATTENDANCE ACROSS ALL AGES

2023 ► 98,890
2024 ► 126,732



16 YEAR OLDS AND UNDER ACCESSING FREE POOL USE

2023 ► 62,792
2024 ► 68,128

Promoting community health and wellbeing

Children and families are active, healthy and part of connected communities

Connecting and supporting communities

Helping communities to be strong and sustainable

NUMBER OF ROOM BOOKINGS IN THE Y CENTRES MADE AVAILABLE AND UTILISED BY COMMUNITY GROUPS

2023 ► 73,625
2024 ► 82,645



NUMBER OF NIGHTS ACCOMMODATION PROVIDED IN THE Y HOSTEL AND LODGE FOR GUESTS AND COMMUNITY GROUPS

2023 ► 61,698
2024 ► 60,690





NUMBER OF BOOKINGS IN OUT OF SCHOOL PROGRAMMES

2023 ► 131,139
2024 ► 130,329



NUMBER OF PARTICIPANTS ATTENDING OUR OUTDOOR EDUCATION CAMPS

2023 ► 27,207
2024 ► 15,972



NUMBER OF CHILDREN ENROLLED IN OUR EARLY LEARNING SERVICES

2023 ► 251
2024 ► 166



NUMBER OF SAFEGUARDING PROFESSIONAL DEVELOPMENT SESSIONS ATTENDED BY STAFF

2023 ► 1,126
2024 ► 1,014

Providing education and support to build strong kids, families and communities

People have opportunities to develop skills through quality education & enriching experiences



OBTAIN SATISFACTORY ERO AKANUKU AND AKARANGI STANDARDS

Akanuku Assurance Review

CURRICULUM

2023 ► 1 of 1 centres: Meeting
2024 ► 4 of 4 centres: Meeting

PREMISES AND FACILITIES

2023 ► 1 of 1 centres: Meeting
2024 ► 4 of 4 centres: Meeting

HEALTH AND SAFETY

2023 ► 1 of 1 centres: Meeting
2024 ► 4 of 4 centres: Meeting

GOVERNANCE, MANAGEMENT AND ADMINISTRATION

2023 ► 1 of 1 centres: Meeting
2024 ► 4 of 4 centres: Meeting

Akarangi Quality Evaluation OUTCOME INDICATORS

2023 ► Evaluation not due
2024 ► 3 of 4 centres: Meeting

DOMAINS

2023 ► Evaluation not due
2024 ► 3 of 4 centres: Meeting



YMCA NORTH INVESTMENT IN OPERATIONS AND SUPPORT STAFF THAT HELP TO DELIVER OUR SERVICES AND YOUTH & COMMUNITY PROGRAMMES

2023 ► \$17.1m
2024 ► \$19.3m



NUMBER OF ATTENDEES AT YOUTH DEVELOPMENT EVENTS, WORKSHOPS & COMMUNITY OUTREACH DELIVERED

2023 ► 26,316
2024 ► 51,928



NUMBER OF NATIONAL RAISE UP CREWS

2023 ► 23
2024 ► 17



PERCENTAGE OF YOUNG PEOPLE PARTICIPATING IN RAISE UP WHO FEEL THEY HAVE IMPROVED THEIR SKILLS, ENGAGEMENT, RELATIONSHIPS AND WELL-BEING COMPARED TO WHEN THEY JOINED

2023 ► 77%
2024 ► 87%

Youth engagement – engaging and enriching lives

Young people have opportunities to develop leadership and life skills through involvement in community events and activities

NUMBER OF SCHOOLS GROUPS PARTICIPATING IN SEND A SCHOOL TO CAMP

2023 ► 36
2024 ► 89

VOLUNTEER HOURS PROVIDED BY RAISE UP CREWS IN THE COMMUNITY

2023 ► 14,448
2024 ► 13,880

FEE ASSISTANCE GIVEN FOR ACCESS TO YMCA NORTH PROGRAMMES AND ACTIVITIES

2023 ► \$2.8m
2024 ► \$2.8m



Thank you for making a difference

I want to celebrate the team's achievements over the past six years which have brought tangible outcomes for the community.

When I returned to New Zealand after decades working overseas, I was looking for an opportunity to make an impact in our local community as part of a social purpose organisation.

The core purpose of The Y in strengthening communities resonated with me strongly and has only been magnified in my six-year tenure. From our early learning centres to OSCAR, throughout all our fitness, aquatics and recreation,

accommodation, and outdoor education programmes, it is clear that everyone is here to improve the lives and wellbeing of those we connect with every day.

From enhancing youth engagement through our expanded programmes to promoting healthy lifestyles with our sports camps, every step has been a testament to our commitment to making a difference. The rebranding for The Y has not only refreshed our identity but also reinforced our mission to support and uplift communities across New Zealand and stands as a clear demonstration that we are here to serve every individual in our community. I want to acknowledge, with thanks, the dedication and passion of our staff and volunteers, who embody the spirit of giving and service. Their efforts ensure that we can provide access to programmes for those who need it the most.

I have been fortunate to have been backed by a rock-solid leadership team, those who support them, and our Board of Directors. Together, we have built a stronger, more connected community, and I am incredibly proud of what we've accomplished.

I will miss The Y, and the people. You all make it so special, and I wish you all well in the coming months and years.

Julian

The Y would like to thank Julian for his six years of dedicated service and wish him and his family well.



Helping clean up from Cyclone Gabrielle devastation at Camp Adair.



From left, past President David O Jones, YMCA North patron Sir Michael Jones and Julian Baldey.



Attending FILEX, Australasia's leading fitness education event.



Celebrating 35 years with The Y's longest serving employee, Faamelea Lataimoega.

"The people at The Y embody the spirit of giving and service." — Julian Baldey



The Y is a diverse, inclusive & vibrant place to work. Our team members proudly represent almost every corner of the globe and 65 different ethnicities.

Our people: committed to our communities

When people choose to work with a charitable organisation like The Y, making a difference to individuals and the community are usually at the top of the list. A career filled with rewarding experiences and the opportunity to leave a lasting impact to the lives of others is a special calling.

Dedicated service since 1855

The Y is a diverse, inclusive & vibrant place to work. Our team members proudly represent almost every corner of the globe and 65 different ethnicities. Initiatives like the Youth Advisory Panel, partnerships with Safe Space Alliance, Rainbow Youth and supporting our Youth Co-ordinators to engage within our disabled and rainbow communities helps to ensure our centres are safe and welcoming for all.

For some, joining the team at The Y will be their first job with almost 10% of our employees under the age of 18. For others, they have been part of the fabric of The Y for many, many wonderful years and have made a lasting contribution to our mission of connecting and strengthening our communities. Their commitment really does need to be applauded.

Whether they have served as a mentor in our Youth Mentoring programme, taught little ones to tie their shoes at one of our many early childhood education centres or made it possible for deserving students to attend their first sports camp – they have all left an indelible mark on the lives of New Zealanders.

This year we achieved a special milestone and celebrated 150 years of long service leave.

Our impressive number of long-serving employees reflects our commitment to creating a positive & rewarding work environment. Along with personal development and training, there are opportunities for secondments, special project work, and knowledge transfers with other Y associations throughout New Zealand and abroad.

The accumulated knowledge and expertise of these valued employees provides stability and continuity across our organisation. They embody our values, serve as role models, and foster a positive work environment.

Long-term employees embody The Y values, driving our mission forward with unwavering dedication.

Kristina Ineson, 20 years' service - "After 20 years, I still get a feeling of fulfillment and enjoyment from my role. I enjoy the work and the people, our values, and the fact that I have been able to grow and have had the chance to develop into more senior roles. Some of our members have been here for 30-40 years, so why wouldn't that be the same for our people!"

Jill Gibson, 28 years' service: "The Y's dynamic atmosphere has enabled my growth and development in ways I never anticipated. The support and opportunities for professional and personal enhancement have been great, making it an easy choice to remain committed to The Y family. The Y's commitment to recognizing and rewarding long service has been heart-warming and being honoured for my 25 years of dedication in 2021 was a truly fulfilling milestone. I now look forward to the big 30! The relationships and networks made in my time, from our local community groups, council teams to members of the Local Board, have all enriched my experience. All these factors, the heart of The Y and its impact on the community, make it a place where my passion for my job continues to thrive."

Developing rewarding careers that matter

To grow our philanthropic mission, we need talented professionals that are ready to tackle the challenges of tomorrow. At The Y, we are lucky to have those in abundance. The 2024 Millennial Report commissioned by Bentley University in the US, found that 94% of respondents would prefer to use their skills to benefit a cause and that making a positive difference in the world was important to them.

“It is heartening to see that our staff consistently prioritize children and young people’s safety above all else, understand their safeguarding responsibilities, and confidently implement our ‘See Something, Say Something’ programme.” — Chris Laing



At The Y, we have a vibrant culture of continuous learning & improvement that is focused on ensuring our people have many opportunities to develop rewarding professional careers. With sixty-six percent of our total workforce identifying as female, The Y is proud to provide an environment where they can pursue their professional aspirations with confidence and support.

Julia Lauulu Faaologo is the Multi-Site Fitness & Recreation Manager and started her professional journey with The Y 9 years ago. She has steadily advanced through various roles including Fitness Supervisor and Fitness Manager. Julia credits her manager for supporting her development, providing her with opportunities for growth and believing in her potential.

Hadassah Moreton got her very first job after high school with The Y and worked across our organisation as a Birthday Party instructor, Gymnastics instructor, Customer Care Specialist, and with the After School Care and School Holiday programmes. Recently, she successfully managed the demands of completing her graduate studies alongside her role of Operations Manager at The Y North Shore. The flexible working

arrangements at The Y supported her to structure her working life alongside her study and this year Hadassah graduated with a double degree in business and sport and recreation.

“People can reach their full or their highest level of potential at The Y if they are open to all the opportunities that they are presented with. Take it as it comes; The Y and the people will be there to act as a catalyst to personal and professional growth like it did, and still is, for me”.

While studying for his Masters in Engineering, Mark Xu took up a part time role at Y Lagoon Stadium and quickly set about bringing in new community groups and developing valuable partnerships with sports clubs which generated significant revenue growth. Mark’s commercial ability and management of the Envibe leisure management system roll out, was recognised with the CEO Award for Achievement, and he is currently the Strategic Project Manager for The Y.

At The Y, we have a vibrant culture of continuous learning & improvement that is focused on ensuring our people have many opportunities to develop rewarding professional careers.

home with a whole new perspective on who I am and where I’m heading with my life.”

Gilly, The Y’s Targeted Health Specialist, who completed the eight-day Aspire course shares: “It changed my whole mindset and how I view challenges. I’m so much better for that experience. Challenges don’t phase me.”

The skills and experiences gained from the Outward Bound courses have been a wonderful opportunity for our team members shine both personally and professionally.

Developing our people: The Y’s adventure with Outward Bound

Developing our people and supporting them to be their best is part of The Y’s DNA.

Since 2012, we have partnered with Outward Bound to provide outdoor adventure scholarships for employees. The scholarships support personal and professional development, fostering transferable skills and positive attitudes that last a lifetime.

Research from Outward Bound indicates that 97% of participants have stepped up to new opportunities at work and 1/3rd have taken on a leadership role since attending the course.

Y employees have learned how to lead and adapt to different situations, using the most appropriate leadership style for each decision. They also learn how to involve their colleagues in the decision-making process, communicate clearly and effectively, delegate tasks and responsibilities, and reach consensus through discussion. These skills help them manage projects, coordinate teams, and resolve conflicts positively.

Claudia, one of our Outward Bound alumni, shares: “Being with nature was both humbling yet exciting; the intensity of the experience was further heightened simply by being around beautiful and diverse individuals and forming new relationships while growing and learning from each other. I was really excited about going. I kind of knew it was an opportunity for me to take some big steps forward in my own life – maybe even to come



Julia Lauulu Faaologo and Ben Amaro Junior at The Y Onehunga War Memorial Pool.

Keeping children safe

The Y was New Zealand’s first ACF Safeguarding Children accredited childsafe organisation and since 2017 we have remained committed to providing the highest possible standards in children’s services and programmes.

The Australian Childhood Foundation (ACF), which has 160 member organisations across Australia and New Zealand, is regarded as an industry leader in safeguarding practice. It is a voluntary scheme designed to help organisations protect children and young people from abuse and neglect.

Rigorous ongoing employee training & education, independent audits, continuous improvements in The Y’s safeguarding culture and policy development all contribute to a strong & open organisational culture that prioritises the safety and wellbeing of all children and young people.

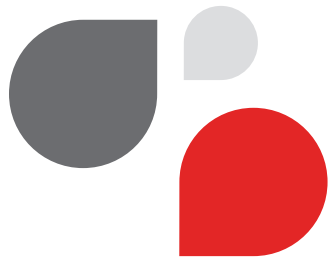
Putting children and young people at the heart of The Y’s community services means we have a culture of safety, supported by clear policies and procedures and an ability for all staff to identify and respond to all safeguarding concerns.

Reaccreditation from the Safeguarding Children Accreditation Programme occurs every 3 years and ensures

that The Y continues to comply with the high standards and includes:

- **Regular audits.** We undergo independent audits to verify our safeguarding practices meet evidence-based standards.
- **Continuous training.** Employees, management, volunteers and contractors must consistently participate in training to stay updated on safeguarding policies and procedures.
- **Policy updates.** We regularly review and update our policies to align with current best practices and legislative changes.
- **Ongoing support.** ACF provides continuous support to help us maintain and enhance our safeguarding culture.

Chris Laing, Safeguarding Manager: “I am incredibly proud of the outstanding child safeguarding culture at The Y. The recent audit’s findings highlight our unwavering commitment to the safety of children and young people at every level of our organization. It is heartening to see that our staff consistently prioritize children and young people’s safety above all else, understand their safeguarding responsibilities, and confidently implement our ‘See Something, Say Something’ programme. The dedication and vigilance demonstrated by our team in enforcing safety protocols, reporting concerns, and communicating expectations ensure that children and young people’s safety is deeply embedded in our operations. This collective effort reflects our core value that children and young people’s safety is paramount at Y.”



Making an impact in our community

The Y stands as one of New Zealand's most historic charitable organisations that believes in the power of connected communities. We prioritise social good and community well-being over financial gain, striving to make a meaningful difference in people's lives. The need within our community continues to grow and there is still much to be done.

The team at The Y are purpose driven. Our philanthropic efforts are dedicated to creating inclusive programmes and services that provide support and opportunities, for everyone, regardless of their age, background, or circumstances.

In the last year, The Y directly supported countless young people from Tauranga to Northland in accessing sports and recreation, childcare, outdoor education along with fitness and well being programmes.

Nearly 52,000 youth benefited from the support and opportunities provided through our Raise Up programme. Young aspiring fashion designers showcased their talents in our Walk the Line fashion show and vibrant new musicians found their voice on the stage through New Found Sound. The Youth Advisory Panel and Raise Up crews continue to provide an environment for young people to develop leadership, teamwork and develop their confidence.

We are proud that The Y continues to be a space where our communities come together. We see that in the 82,645 bookings for community meetings ranging from mother & baby groups, support services and local board meetings. We did not achieve all of this on our own.

The unwavering generosity of our donors and partners, has a profound and lasting impact on our programmes and the communities that we serve.

Empowering youth through Raise Up

Everyone should have the chance to discover who they are and who they can become.

After more than 20 years, Raise Up continues to empower young people through personal ownership and leadership development. Each year, it continues to be a welcoming & safe space for more than 52,000 amazing young New Zealanders to find a supportive community, make new friends and develop practical and social skills that will last a lifetime. With the support of our generous partners and donors we have been

able to expand our programme into more locations in South Auckland and ensure we can continue to meet the needs of youth in our communities.

This year, Raise Up partnered with BlueLight to deliver an innovative community program called JAM. It was born out of interschool conflicts and engages student leaders from three South Auckland schools – James Cook, Alfriston and Manurewa. A weekly bus service picks up participants bright & early to start their day with exercise, Pasifika and Māori dancing and life skills activity modules.

The success of this community collaboration is a shining example of what can be achieved when organisations come together. It is a partnership that not only teaches valuable life skills but also fosters a sense of belonging and purpose among the young people it serves. As this initiative continues to grow, it promises to bring about positive change and inspire a new generation of leaders in South Auckland and beyond.

Surf Safety Camps: skills for life

Every Kiwi kid loves a day at one of the more than 150 beaches between Tauranga and Northland. However, there are many children in our community that do not have the skills to confidently navigate the surf and keep themselves safe. They may have missed out on swimming lessons early in life – or simply never had the chance to visit a beach because it wasn't within walking distance of home.

Based in Port Waikato & South Auckland communities, our Surf Safety Camp provides subsidised programmes for low-income families. In the last 12 months, we welcomed some wonderful groups of enthusiastic young people to develop practical water skills, how to spot and avoid dangerous rips and tidal currents. Plus, they had the chance to learn the art of surf casting and experience the thrill of landing their first fish from the shore. Something so simple – but a real treat for many in our community who would have not otherwise had the chance.

The impact of our Surf Safety Camps is tangible with teachers reporting a discernable growth in water confidence, environmental awareness, and improved classroom relationships.

Sports Camps at The Y: realising the potential within our young people

Do you remember the feeling of pride representing your school in your favorite sport, the rousing school chant, and the excitement of facing off against another team? Unfortunately, the cost for many School Principals and families to attend sports competitions is out of reach for a lot of low decile schools; especially when that means travelling away from home.

The team at The Y sprung into action to address this inequity in our South Auckland communities and created a week-long sports camp at The Y Camp Adair.

With funding from The Y and several generous donors, 1,280 students from 34 South Auckland schools, had the opportunity to highlight their students' athletic ability. But it was so much more than that.

Being able to proudly show your medal to Mum & Dad or to hold a few 'bragging rights' at the bus stop, supports the development of a positive sense of personal achievement and self worth. It's the beginning of a 'can do attitude' and the realisation that effort brings reward.

This initiative was featured on-air by Seven Sharp and if you didn't get a chance to see the episode, you can view it on our YouTube channel @YMCAAKL.

GoldFit & Active Agers programme – living life

New Zealand is facing an ageing population, but with help from The Y and our generous partners, they have the chance to be fitter than ever.

Growing older doesn't mean you have to slow down and take it easy. Here at The Y, we encourage our older community to live out loud, get involved, stay active, and remain connected to their community. It's been said that aging is not about the loss of youth, but a new stage of opportunity and strength.

Our GoldFit programme is a subsidised programme for those 55 years + and encourages them to remain physically and mentally active. It's a sports-based programme that includes yoga, ballet, dance, Zumba®, pilates, and tai chi.

The Y has partnered with the Velodrome in Cambridge to create a senior fitness programme called the Active Agers.

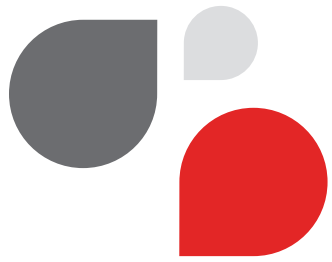
As often fixed incomes and access to transportation can marginalise our older New Zealanders, with financial assistance from The Y through subsidised programmes, and a co-ordinated carpooling scheme, the Active Agers programme is now one of the largest senior's recreation programmes in the region.

"You have designed various exercises and movements to ensure that we exercised core muscles, enhanced our strength and balance, and kept our hearts and brains working. Thank you so much for your efforts and enthusiasm." — Joy

The impact of GoldFit and Active Agers stretches well beyond physical well-being, with the friendships and sense of belonging to a thriving and energetic community helping to keep our seniors living well.

The demand from our school community has nearly doubled in the last 12 months and is testament to the positive outcomes the Sports Camps have delivered for these very deserving students.





Mentor Me

The road forward can be challenging and a little overwhelming for young New Zealanders in our community.

There are some basics that everyone needs to thrive: a safe home, acceptance, guidance, friendship, physical and mental health, academic support, employment skills, and access to real opportunities. There are young people that are yet to experience these things; others have lost one or more as they grew up, but we all need them. All of us.

There is some exciting news to share. The Ministry of Youth Development has recently announced their financial support for our new youth mentoring programme, Mentor Me. This essential funding underscores the Ministry's confidence in our proven expertise to guide vulnerable youth towards promising futures.

Mentor Me is provided through our dynamic Raise Up youth development team and supported by the Ākonga Youth Development Community Fund. The funding enables our experienced youth workers to support thirty mentees each year, with mentoring sessions ranging from ten weeks to a full year if needed. Re-engagement with education, fostering confidence, life skills and work readiness are at the core of the programme; equipping youth with the tools needed for a successful transition to adulthood in line with the Government's youth plan, the funding has a particular focus on priority youth cohorts of Pacific youth, Rainbow young people and women.

Reflecting our community's need, we received forty-seven applications from our initial participating schools with mentoring being provided across Auckland's South, Central, and West regions. One of our participants has reported that, "The programme has helped me to connect more with my friends and whanau. I feel more confident about myself and what I can achieve. The best thing about the programme is learning new skills and ways of coping."

Mentor Me is already making a tangible impact, demonstrating improved school attendance, employment,

and enhanced confidence and well-being. Building stronger community and whanau ties, the programme fosters enhanced social skills and connection.

We believe in the power of inspired and connected communities, and we are committed to providing young people with the support and guidance they need to overcome some of the life challenges that they face.

The Raise Up Mentoring programme is accepting applications from interested young people who meet the eligibility criteria. For more information, visit Raise Up online or contact the Raise Up coordinator at raiseup@ymcauckland.org.nz

Current locations of the Mentor Me programme include:

- Selwyn College (Orakei)
- Onehunga High School (Onehunga)
- Green Bay School (West Auckland)
- Auckland Secondary Centre (Mt Albert)
- James Cook High School (Manurewa)
- Manurewa High (Manurewa)
- Marinoto West (Child and Adolescent Mental Health Services)
- Oranga Tamariki (Auckland regions)
- Lynfield College (Puketapapa)
- Royal Oak School (Royal Oak)
- Avondale College (Avondale)

"The programme has helped me to connect more with my friends and whanau. I feel more confident about myself and what I can achieve. The best thing about the programme is learning new skills and ways of coping." — Programme Participant



Fundraising acknowledgements

Giving makes a difference

We recognise that delivering our mission is made possible through the invaluable contributions of our generous partners and donors. They share in our belief, that together, we can build stronger communities and make a lasting impact on the lives of others. This year, their contributions have supported the launch of our youth mentorship programme, sponsored sport camps that offer life-changing experiences and ensured that we can continue to offer a wide range of programmes that support the health and well-being of individuals. Together, we are creating a brighter, healthier future for everyone. Thank you for being an integral part of The Y family.

Total funds raised last three years

2021/22	\$830,267	2022/23	\$772,433	2023/24	\$1,098,100
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Partnerships & Funders

- Auckland Council
- Albert-Eden Local Board
- Franklin Local Board
- Henderson-Massey Local Board
- Hibiscus & Bays Local Board
- Kaipātiki Local Board
- Manurewa Local Board
- Maungakiekie-Tāmaki Local Board
- Ōrākei Local Board
- Otara-Papatoetoe Local Board
- Papakura Local Board
- Puketāpapa Local Board
- Southern Parks
- Upper Harbour Local Board
- Waitematā Local Board
- Whau Local Board
- Australian Childhood Foundation
- Diabetes New Zealand
- Ministry of Social Development
- Ministry of Education
- Ministry of Youth Development
- Outward Bound
- Pharmaco
- ProCare Health Limited
- Sport New Zealand
- Stuff events
- Te Mahi Ako
- The University of Auckland Dietetic Clinic
- Contributing Partners
- BNZ
- RSM Hayes Audit

Grants and Donations

- Acorn Foundation
- Ara Taiohi
- Bedpost
- Brougham buses
- Counties Energy
- Creative Communities Scheme
- David Paykel
- Dragon Community Trust
- Foundation North
- Four Winds Foundation
- Franklin Partnership grant
- Good Neighbour Charitable Trust
- Harcourts Foundation
- Hunua Quarry Ecological Fund
- Innoway
- Joyce Fisher Charitable Trust
- John Walker Find your Field of Dream
- Kennards Hire
- Kerbscape
- Legacy Construction Ltd
- Lion Foundation
- Mangere Cosmopolitan Club
- Mangere-Otahuhu Local Board
- Matson Foundation
- Multi-Board Grants
- NZCT
- Okuma
- Papakura Cosmopolitan Club
- Potter Masonic Trust
- Pub Charity

- Regional Event Fund
- Round the Bays Youth Sports Fund
- Sport & Recreation Facilities
- Investment Fund
- The Trusts
- Trust Waikato
- TTCF
- Tū Manawa Active Aotearoa administered by CLM
- We Care Community Trust
- Winstone Aggregates
- Z Good in the Hood

The Y would like to particularly acknowledge the support of these funders

- CLM Tū Manawa Active Aotearoa Fund
- \$48,861
- Foundation North
- \$60,000
- Joyce Fisher Charitable Trust
- \$125,000
- Potter Masonic Trust
- \$50,000

Financial highlights

30 June 2024 (\$000)

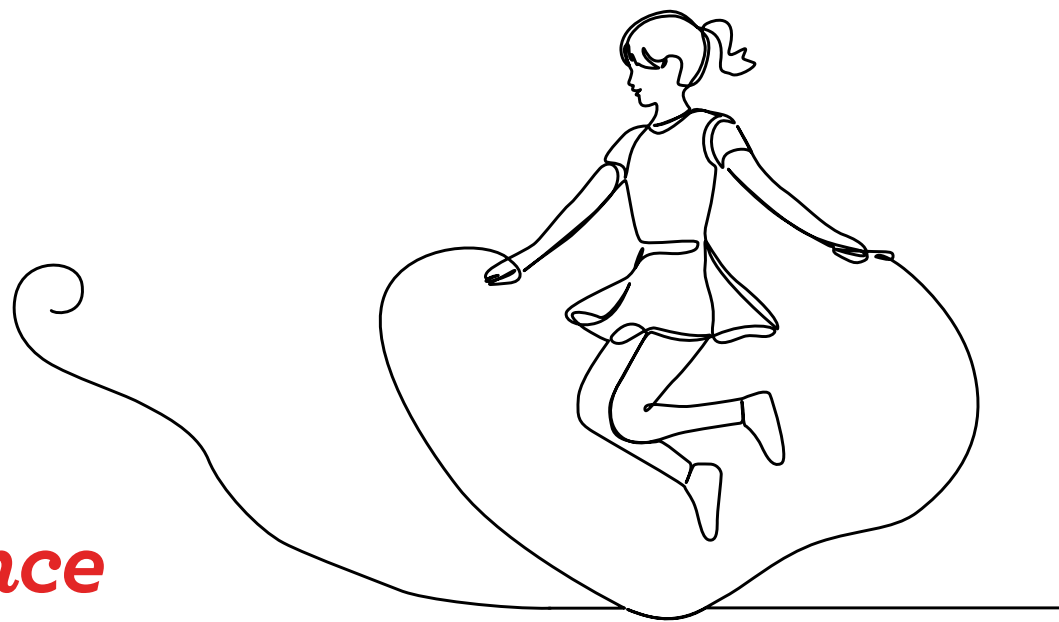
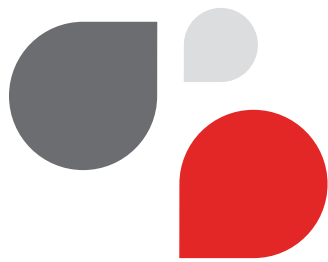
Non-current assets \$15,228

Total assets \$18,394

Total income \$30,649

Total expenditure \$30,310

Net surplus \$339



Governance

Board Composition

The structure of The YMCA North Board is governed by the Association’s Constitution which also details how Directors are appointed and removed. The composition of the Board reflects the duties and responsibilities it is to discharge and perform, both as the representatives of the members, and also in setting the Association’s strategy and monitoring its implementation. The Directors are independent of management and free from other relationships which could materially interfere with the exercise of their independent judgment.

The Board has met 8 times between 1 July 2023 to 30 June 2024. Special purpose meetings are held as required. Further detail on meeting attendances is shown in the table to the right.

Board Committees

The Board has four committees: The Audit and Finance committee, the Health & Safety and Safeguarding committee, and the Strategic Projects committee. Other committees are formed for specific purposes and disbanded as required. Being sub-committees of the Board, only the Directors constituting those committees have the right to vote on matters requiring determination, despite the presence of observers or advisers who may have been invited to assist.

Director Independence

All Directors are considered to be independent. No remuneration is paid to Directors.

Number of meetings attending during 2023/2024 financial year					
	Board (8 Meetings)	Audit & Finance (10 Meetings)	Safeguarding & Health and Safety (4 Meetings)	Strategic Projects (1 Meeting)	Remuneration (2 Meetings)
Christine Pears	8	5	1	1	2
David Jones	7	-	-	1	2
Kim Choromanski	7	10	-	1	
Mark Lawlor	4	-	1	-	
Mark McCartney	8	-	-	-	
Matt Roberts	6	-	-	1	2
Megan Scott	8	-	4	1	
Paul Yallop	7	7	-	1	2

Mark Lawlor resigned 9 June 2024.

Gender composition of the Board and Senior Management				
	At Year End 2024		At Year End 2023	
Directors Total	8		8	
Female Directors	3	37.5%	3	37.5%
Male Directors	5	62.5%	5	62.5%
Management Total	4		4	
Female Management	2	50%	2	50%
Male Management	2	50%	2	50%

Strategic Projects

The top priority of the Strategic Projects committee over the past 12 months has been the Auckland Council’s Aquatic & Recreation Facility tender. This initiative has represented a major effort for Y North; requiring extensive collaboration, strategic planning, and comprehensive modelling and analysis.

Our engagement with the Auckland Council has been a vital step in exploring opportunities for development and extending our reach within the community. Over the last year, we have dedicated considerable resources and time to ensuring our proposal aligns with the Council’s vision and the needs of the community.

We have worked diligently to address the Council’s requirements and expectations, ensuring that our submission reflects our commitment to excellence.

At the time of writing this report, the outcome of our efforts remains uncertain as we are still in discussions with the Council. We remain hopeful and optimistic about the potential for a positive outcome, but we must also prepare for various scenarios as we await their decision. I want to extend my sincere appreciation to all involved for their hard work, dedication, and collaborative spirit during this process. Their expertise and insights have been invaluable in shaping our approach and ensuring we present a strong case to the Council.

Matthew Roberts
Chair of Strategic Projects

Audit and Finance

The Audit and Finance committee remains unwavering in our goal to build a financially sustainable organisation; ensuring we amplify our impact within the community.

This year, we had the pleasure of welcoming Sean Kirk as our new Chief Financial Officer in March. Sean has seamlessly integrated into our team, quickly becoming an invaluable asset to our finance team and the entire organisation.

Our revenue at The Y has remained steady, reflecting the resilience and dedication of our team, even as different parts of our organisation experienced varied results throughout the year. These outcomes are mirrored in our service and performance measures, highlighting the broader cost of living challenges faced by both The Y and our community.

Despite these challenges, our commitment to innovation and strategic growth remains strong. Over the past 18 months, we have dedicated significant effort to the Auckland Council’s Recreation & Aquatic facility management tender, while also empowering our executive team to pursue new and diverse initiatives.

As we move forward, we are optimistic that the outcome of the tender will bring us the stability needed to continue focusing on our strategic priorities driven by community needs.

Kim Choromanski
Chair of Audit and Finance

Health & Safety and Safeguarding

At The Y, we are dedicated to providing a safe environment for our people and the community that engage with us. While we have a strong health & safety culture and processes, we are continually looking at ways we can improve. In the last 12 months we gained our Totika Health & Safety prequalification and implemented a new health and safety system, “Safety Culture”. We have started our journey to further improve our health & safety practices across the Totika framework, and we continue to review, monitor and report all health and safety incidences.

We are also very proud to be the only Safeguarding Children Accredited organisation through the internationally renowned Australian Childhood Foundation (ACF). We have dedicated safeguarding staff and continually monitor our compliance with best in class safeguarding standards. In 2024, the ACF conducted an audit of our safeguarding practices and we are delighted to say that The Y was awarded with its re-accreditation. In the next 12 months, we are seeking to implement the safeguarding improvement recommendations from the ACF, and will continue to review and monitor our safeguarding incidences.

Megan Scott
Chair of Health & Safety and Safeguarding



Mark Lawlor

Mark Lawlor’s journey with YMCA North began in September 2012, and over the past 12 years, his contributions have been nothing short of transformative. As a dedicated board member, Mark’s insightful guidance during the tumultuous COVID-19 pandemic was invaluable, helping the organisation navigate unprecedented challenges with resilience and adaptability. His expertise in health and safety regulations and employment law ensured that The Y remained compliant and effective in a rapidly evolving landscape.

Mark’s deep understanding of The Y’s mission, coupled with his unwavering passion for its vision, has been a driving force behind many of the organisation’s successes. His integrity, dedication, and thoughtful mentorship have not only advanced The Y’s objectives but have also significantly contributed to the professional growth of its leadership team.

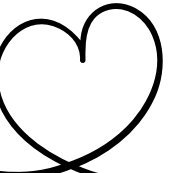
Recognized as a ‘Leading Practitioner’ in the Best Lawyers New Zealand 2025 directory for Labour and Employment Law and a recommended lawyer in the Legal 500 Asia Pacific 2022 legal directory, Mark’s legal acumen is widely respected. His strategic advice and advocacy in employment law have been instrumental in supporting the organisation through complex and sensitive issues. Mark’s balanced, measured advice was valued, and his opinion trusted due to his diligence and experience.

Mark’s calm and reassuring nature supported The Y through many changes and conversations. Despite a very demanding career, Mark balanced his duties well. Mark’s commitment to supporting others aligns perfectly with The Y’s values, making him a true embodiment of its mission. In recognition of his extraordinary contributions and lasting impact, Mark Lawlor has been nominated as a Life Member of The Y, a testament to his remarkable service and dedication.

Life members

Patron of the board: Sir Michael Jones

Arvid Ditchburn	James Withers	Mike Lacey
Ben Davies	Jennifer Hewitt	Pat Gross
Christine Cormack	Joe Hall	Paul Stubbing
Christine Walter	John Sinclair	Paul Yallop
Colin Giffney	John Fairhurst	Peter O'Brien
David Jones	Katheren Leitner	Peter Waterhouse
David Kranz	Ken Durbin	Shona Ballinger
Don Soloman	Kevin Orrell	Tony Jones
Gerry Hugglestone	Lyn Thornton	Verna Cook-Jackson
Helen Hugglestone	Mac Robson	Wendy Stedman
Hugh Stedman	Maurie Rendle	



Obituary Peter O'Brien

It is with great sadness that we share the news of The Y Life Member Peter O'Brien's passing. Born July 31, 1932, passed away on May 09, 2024. Peter went peacefully at home.

We commend his deep passion for helping others and for his many contributions to The Y throughout his life. Peter Franklin O'Brien was awarded the Queen's Service Medal in 2014 for his lifetime of dedicated community involvement.

We gratefully recognise his significant service and commitment to the community over many years.

His colleagues, fortunate enough to collaborate with him during his tenure at The Y, fondly recall his diligence and tenacity in seeing projects through to completion. Maurie Rendle, an esteemed Y alumnus, remembers his insightful inquiries and conscientious manner. As Maurie recalls, "He always asked the vital questions which developed into

interesting discussions with good outcomes." Beyond his professional prowess, Peter's kindness and integrity left a lasting impression on all who knew him. It's not often one encounters someone so genuinely dedicated to helping others, and Peter embodied this spirit wholeheartedly.

At this time, our thoughts are with his loved ones. Peter is remembered as an exceptional citizen, generous with his time, and a significant contributor to his family and community. His tireless efforts have left an indelible legacy in the community and in the hearts of those who knew him. His memory will continue to inspire us all.



Obituary Heather Moreton

It is with sadness that we announce the passing of Heather Moreton, a cherished member of The Y. Heather's association with The Y spanned many years, during which she made meaningful, lasting contributions to our community.

Heather served as both Auckland City and North Shore Centre Manager. She introduced computerised invoicing to The Y, significantly modernising the organisation's administrative processes. This innovation improved efficiency and set a precedent for future technological advancements within The Y.

Heather was instrumental in establishing and managing the Ladies Health Club in 1972 and was appointed director in 1973. Initially, the Ladies Health Club was limited to wives of current members of the Businessmen's Health Club and women couldn't sign up by themselves for the first year!

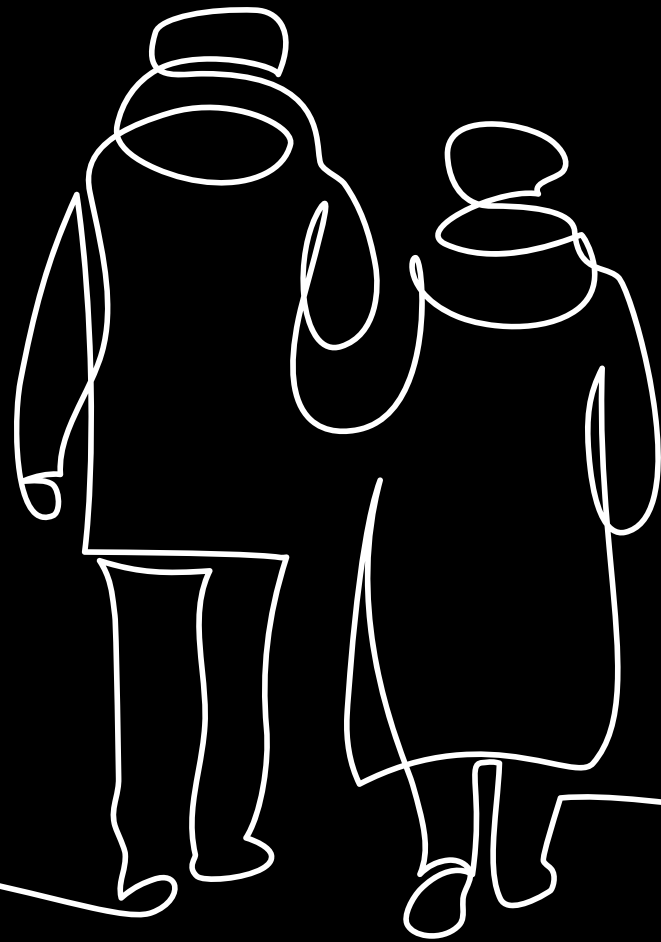
Heather's promotion in 1978/79, when she became joint centre manager with Barry Hislop for Auckland City, was her opportunity to grow accessibility. In 1980, Heather took over as centre manager, as the first female manager — ironically while it was still called Businessmen's Health Club. Her efforts paved

the way for women's fitness programmes, encouraging many women to join and participate in fitness activities.

Along with her team, she quickly achieved membership targets. In addition to running the Ladies Health Club for 15 years with "lots of camaraderie," Heather also encouraged members to join the walking and jogging groups within The Y, promoting an active lifestyle. Her involvement helped build a strong sense of community and support among members.

Heather's dedication left an indelible mark on The Y. Her legacy continues to inspire The Y community, particularly her commitment to women's fitness and innovation. Heather will be dearly missed by her family, friends, and the entire Y community. Heather was known for her immaculate appearance, happy energy, charisma, and dedication to fitness. Heather's legacy as an instigator of women's fitness at The Y will never be forgotten. She is survived by her son, Grant.

Heather's dedication left an indelible mark on The Y. Her legacy continues to inspire The Y community, particularly her commitment to women's fitness and innovation.



Financial Report

YMCA North Incorporated
For the year ended 30 June 2024

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BOARD REPORT

For the year ended 30 June 2024

Your Board have pleasure in submitting their 2024 report and accounts.

	2024 \$000	2023 \$000
Results Net surplus/(deficit) for the year	339	(473)

The Board acknowledges and thanks the following organisations for their support:

Partnerships & Funders

Auckland Council
Albert-Eden Local Board
Franklin Local Board
Henderson-Massey Local Board
Hibiscus & Bays Local Board
Kaipātiki Local Board David Paykel
Manurewa Local Board
Maungakiekie-Tāmaki Local Board
Ōrākei Local Board
Otara-Papatoetoe Local Board
Papakura Local Board
Puketāpapa Local Board
Southern Parks
Upper Harbour Local Board
Waitematā Local Board
Whau Local Board
Australian Childhood Foundation
Diabetes New Zealand
Ministry of Social Development
Ministry of Education
Ministry of Youth Development
Outward Bound
Pharmaco
ProCare Health Limited
Sport New Zealand
Stuff events
Te Mahi Ako
The University of Auckland Dietetic Clinic

Contributing Partners

Bankers – BNZ
Solicitors – Heimsath Alexander
Independent Auditors – RSM Hayes Audit

Grants and Donations

Grants and Donations
Acorn Foundation
Ara Taiohi
Brougham buses
Counties Energy
Creative Communities Scheme
David Paykel
Dragon Community Trust
Foundation North
Four Winds Foundation
Franklin Partnership grant
Good Neighbour Charitable Trust
Hunua Quarry
Joyce Fisher Charitable Trust
John Walker Find your Field of Dream
Lion Foundation
Mangere Cosmopolitan Club
Mangere-Otahuhu Local Board
Matson Foundation
Multi-Board Grants
NZCT
Potter Masonic Trust
Pub Charity
Regional Event Fund
Round the Bays Youth Sports Fund
Sport & Recreation Facilities Investment Fund
The Trusts
Trust Waikato
TTCF
Tu Manawa Active Aotearoa administered by CLM
We Care Community Trust
Winstone Aggregates
Z Good in the Hood



BOARD REPORT (CONTINUED)
For the year ended 30 June 2024

Board of Directors

President Christine Pears
Vice President Matt Roberts
Members Kim Choromanski
David Jones MNZM
Mark Lawlor (retired 9 June 2024)
Mark McCartney
Megan Scott
Paul Yallop

Patron Sir Michael Jones KNZM

Life Members

Shona Ballinger	Verna Cook-Jackson	Christine Cormack
Ben Davies	Arvid Ditchburn	Ken Durbin QSO
John Fairhurst	Colin Giffney	Pat Gross
Joe Hall	Jennifer Hewitt	Gerry Hugglestone
Helen Hugglestone	David Jones MNZM	Tony Jones
David Kranz	Mike Lacey	Katheren Leitner
Kevin Orrell	Maurie L Rendle	Mac Robson
John Sinclair	Don Soloman	Hugh Stedman
Wendy Stedman	Paul Stubbing	Lyn Thornton
Christine Walter	Peter Waterhouse	Rev. James Withers
Paul Yallop		

All the wonderful donors, supporters and fundraisers who made a contribution to our philanthropic programmes. Their support has helped facilitate the Society’s contribution to the community.



BOARD REPORT (CONTINUED)
For the year ended 30 June 2024

State of Affairs

The state of the Society’s affairs as at 30 June 2023 was:

	2024 \$000	2023 \$000
Total assets	18,394	18,001
Financed by:		
Total accumulated funds	12,646	12,307
Total liabilities	5,748	5,694
	18,394	18,001

Nature of Business

The primary objective of the Society is to provide services for Auckland, Waikato and Bay of Plenty communities in the fields of Health and Fitness, Recreation, Camping, Early Childhood and Accommodation. The Society is a not-for-profit organisation with surpluses from the services provided being used in programmes designed to strengthen families and develop youth.

The nature of the Society’s operations has not changed during the year.

Board Members’ Interests and Remuneration and Other Benefits

The Society engaged the services of Heimsath Alexander for legal services which were carried out by employees and partners of that firm during the year. David Jones, who is a YMCA North Board Member, is neither an employee nor a partner of Heimsath Alexander. David provides contracting services to the firm as a “Special Counsel”. No fees or benefits were paid to David during the year by YMCA North Inc.

The Society also engaged the services of Duncan Cotterill Law for legal services. Mark Lawlor is a Partner of Duncan Cotterill Law and a YMCA North retired Board Member.

The Society received payment from YMCA National for Raise Up Funding. David Jones MNZM is President of YMCA National and a YMCA North Board Member. Paul Yallop is a YMCA National Board member and a YMCA North Board Member.

Details of the fees paid in relation to the above transactions and services are disclosed in Note 16 of the Financial Statements. Other than as described in Board Members’ Interests above, no other fees or benefits were paid to any Board Member during the year.



BOARD REPORT (CONTINUED)
For the year ended 30 June 2024


Use of Society Information

The Board received no notices during the year from Board Members requesting to use Society information received in their capacity as Board Members which would not have been otherwise available to them.

Indemnity and Insurance

The Society has indemnity insurance to protect the Board Members and staff from any claims arising in the course of their duties.

For and on behalf of the Board by:



President

10 October 2024

Date



Board Member

10 October 2024

Date



Independent Auditor's Report

To the members of YMCA North Incorporated

RSM Hayes Audit
PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
T +64 (9) 367 1656
www.rsmnz.co.nz

Opinion

We have audited the general-purpose financial report (hereinafter referred to as 'financial report') of YMCA North Incorporated (the Society), which comprises the financial statements on pages 9 to 26 and the service performance information on pages 27 to 28. The complete set of financial statements comprises the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial report presents fairly, in all material respects,:

- the financial position of the Society as at 30 June 2024, and its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2024 in accordance with the entity's service performance criteria;

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

We are independent of the Society in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, YMCA North Incorporated.

Other information

The board members are responsible for the other information. The other information comprises the Board report on pages 3 to 5 (but does not include the financial report and our auditor's report thereon), which we obtained prior to the date of this auditor's report. Our opinion on the financial report does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.



In connection with our audit of the financial report, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the board members for the financial report

The board members are responsible, on behalf of the Society, for:

- the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board;
- service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
- such internal control as the board members determine is necessary to enable the preparation of financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board members are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this financial report.

A further description of the auditor's responsibilities for the audit of the financial report is located at the XRB's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-14/>

Who we report to

This report is made solely to the members, as a body. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than YMCA Northern Incorporated and the members as a body, for our audit work, for this report, or for the opinions we have formed.

RSM Hayes Audit
Auckland

11 October 2024



STATEMENT OF COMPREHENSIVE INCOME AND EXPENSES

For the year ended 30 June 2024

	Notes	2024 \$000	2023 \$000
Revenue and other income			
Revenue	3	28,879	28,074
Other revenue	3	1,770	966
Total revenue and other income		30,649	29,040
Expenses			
Employee benefits expense	4	17,818	17,091
Administration expenses	4	6,456	6,487
Building expenses	4	3,361	3,153
Depreciation and amortisation expenses	4	1,279	1,279
Advertising, marketing and promotions expense		479	616
Interest expense		124	71
Changes in inventories of finished goods		793	816
Total expenses		30,310	29,513
Net surplus/(deficit) for the year		339	(473)
Other comprehensive revenue and expenses		-	-
Total comprehensive surplus/(deficit) for the year		339	(473)

The above statement should be read in conjunction with the accompanying notes.



STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2024

	Accumulated Funds \$000	Total \$000
Balance as at 30 June 2022	12,780	12,780
Net (deficit) for the year	(473)	(473)
Other comprehensive income for the year	-	-
Total comprehensive (deficit) for the year	(473)	(473)
Balance as at 30 June 2023	12,307	12,307
Net surplus/(deficit) for the year	339	339
Other comprehensive income for the year	-	-
Total comprehensive (deficit) for the year	339	339
Balance as at 30 June 2023	12,646	12,646

The above statement should be read in conjunction with the accompanying notes.





STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

	Notes	2024 \$000	2023 \$000
ASSETS			
Current assets			
Cash and cash equivalents	5	1,773	634
Trade and other receivables	7	1,138	1,209
Prepayments		119	127
Inventories	8	136	121
Total current assets		3,166	2,091
Non-current assets			
Property, plant and equipment	9	14,989	15,654
Intangible assets	10	239	256
Total non-current assets		15,228	15,910
Total assets		18,394	18,001
LIABILITIES			
Current liabilities			
Bank overdraft	6	-	1,291
Employee benefits	13	1,452	1,526
Trade and other payables	11	1,441	1,299
Subscriptions and revenue in advance	12	1,581	1,422
GST payable		324	156
Total current liabilities		4,798	5,694
Loan	6	950	-
Total non-current liabilities		950	-
Total liabilities		5,748	5,694
Net assets		12,646	12,307
NET EQUITY			
Accumulated funds		12,646	12,307
Total funds		12,646	12,307

Signed on behalf of the Board by:

President

10 October 2024

Date

Board Member

10 October 2024

Date

The above statement should be read in conjunction with the accompanying notes.



STATEMENT OF CASH FLOWS

For the year ended 30 June 2024

	Notes	2024 \$000	2023 \$000
Cash flow from operating activities			
Receipts from customers, sponsorship, donations and grants		30,865	28,278
Receipts from insurance income	3	5	959
Wage subsidy & other support payments		-	51
Payments to suppliers and employees		(28,668)	(27,195)
Payments for insurance related expenses	3	(5)	(407)
Interest paid		(124)	(71)
Net cash flow from operating activities	14	2,072	1,615
Cash flow from investing activities			
Proceeds from sale of property, plant and equipment		-	6
Purchase of property, plant and equipment	9	(527)	(1,183)
Purchase of intangible assets	10	(66)	(252)
Net cash flow (used for) investing activities		(593)	(1,429)
Cash flow from financing activities			
Proceeds of borrowings	6	950	-
Repayment of borrowings		-	-
Net cash flow (used for) financing activities		950	-
Net increase in cash and cash equivalents held		2,429	186
Cash and cash equivalents at beginning of year		(657)	(843)
Cash and cash equivalents at end of year	5	1,772	(657)
Represented by:			
Cash on hand		1,773	634
Bank overdraft		-	(1,291)
Total		1,773	(657)

The above statement should be read in conjunction with the accompanying notes.





NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

1. INCORPORATED SOCIETY INFORMATION

Reporting entity

YMCA North Incorporated ("the Society") is an Incorporated Society incorporated in New Zealand under the Incorporated Societies Act 2022 (Incorporation Number 853581) and registered under the Charities Act 2005 (Registration No. CC25191) and is domiciled in Auckland, New Zealand. The primary objective of the Society is to provide services for Auckland, Waikato and Bay of Plenty communities in the fields of Health and Fitness, Recreation, Camping, Early Childhood and Accommodation. The Society is a not-for-profit organisation with surpluses from the services provided being used in programmes designed to strengthen families and develop youth.

YMCA North Incorporated
Private Bag 92150, Victoria Street West, Auckland 1142

The Society is a public benefit entity.
The Society is required by its rules to prepare general purpose financial statements.

2 STATEMENT OF ACCOUNTING POLICIES

(a) Statement of compliance and basis of preparation

The Financial Statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZGAAP). The Society has elected to report in accordance with Tier 2 Public Benefit Entity (PBE) Standards for Not-for-profit Entities and applied disclosure concessions (RDR). The Society is able to apply Tier 2 as it does not have public accountability and it is not defined as large. All reduced disclosure exemptions have been adopted.

Historical cost convention
The financial statements have been prepared on an historical cost basis.

Currency and rounding of amounts
The financial statements are presented in New Zealand dollars, rounded to the nearest thousand (\$'000) unless otherwise stated. The functional currency of the Society is New Zealand dollars.

Changes in accounting policy
There has been no changes to accounting policies in the year under review.

Comparatives
Where appropriate, comparative figures have been reclassified to conform with the current financial year's presentation.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
2. Statement of accounting policies (continued)
2a. Statement of compliance and basis of preparation (continued)

(b) Significant accounting judgements, estimate and assumptions

In preparing these financial statements, the Society has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.
Revisions to accounting estimates are recognised in the period which the estimates are revised and in any future periods affected.
Information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is noted below:

- Management has judged that the Society is a public benefit entity. The primary objective of the Society is to provide services for Auckland, Waikato and Bay of Plenty communities in the fields of Health and Fitness, Recreation, Camping, Early Childhood and Accommodation. The Society is a not-for-profit organisation with surpluses from the services provided being used in programmes designed to strengthen families and develop youth.
- Estimated economic lives of property, plant and equipment and intangible software assets (Note 2(i)–(j))

(c) Revenue

When preparing the statement of service performance, the Society made judgements about the information to present, focusing on activities and outputs that had the greatest impact on the delivery of its charitable purpose and would therefore be at the most meaningful to our members.
Revenue is measured at the fair value of consideration received or receivable.
Revenue is comprised of exchange and non-exchange transactions. Exchange transaction revenue arises when the Society receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange. Non-exchange transaction revenue arises from transactions without an apparent exchange of approximately equal value. Non-exchange revenue includes grants, donations and government subsidies. When nonexchange revenue is received with conditions attached, the asset is recognised with a matching liability. As the conditions are satisfied the liability is decreased and revenue recognised.

Sponsorship, donations and grants
Sponsorship, grant and donation income is recognised as revenue when it becomes receivable unless the Society has a liability to repay the sponsorship, donations and grants if the conditions of the specific revenue received are not fulfilled. A liability is recognised as a deferred income liability to the extent that such conditions are unfulfilled at the end of the reporting period if there is an obligation to repay the funds.

Government grants
The Society's activities are supported by grants received from national and local governments. Some grants are received on the condition that specified services are delivered, or conditions are fulfilled otherwise the funds are repayable. Such grants are initially recognised as a liability and revenue is



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
2. Statement of accounting policies (continued)
2c. Revenue (continued)

recognised as services performed or conditions fulfilled. Revenue from grants with no conditions attached are recognised when the Society obtains control of the funds.

Bequests and legacies

Bequests are recognised in the statement of comprehensive income and expenses when probate of the will has been granted, receipt of the bequest is probable and the amount of the bequest can be measured reliably. Probate is determined when the undisputed right to receive the revenue is established. Revenue from bequests which have conditions attached, where the required expenditure during the year has not occurred or is incomplete and where there is an obligation to repay the funds, will be initially recognised as a deferred income liability and will be brought to revenue account in future years as the funds are expended to fulfill the conditions.

Donated assets

Where a physical asset is donated or vested in the Society for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Assets vested in the Society are recognised as revenue when control through ownership over the asset is obtained.

Donated services

Volunteer hours of service donated are not recognised in the statement of comprehensive income and expenses.

Health and fitness operations, hostel, camp and lodge operations and early childhood centre income

Revenue from the health and fitness operations, hostel, camp and lodge operations and early childhood centres is recognised when the service is rendered, using the stage of completion method.

Revenue received but not able to be recognised under the above policy is recognised in the statement of financial position as revenue in advance.

Retail sales

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

Finance income

Interest income is recognised in the statement of comprehensive income and expense as it accrues, using the effective interest method.

(d) Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with use of the resources.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
2. Statement of accounting policies (continued)
2d. Expenditure (continued)

Finance costs

Interest payable on borrowings is recognised on an accrual basis and calculated using the effective interest rate method.

(e) Non-derivative financial instruments

Non-derivative financial instruments comprise trade and other receivables, cash and cash equivalents, short term deposits, trade and other payables, accrued wages and interest bearing loans.

Recognition

Financial instruments are initially measured at fair value plus directly attributable transaction costs as the above are not subsequently measured at fair value. Subsequent to initial recognition these instruments are measured as set out below.

A financial instrument is recognised if the Society becomes a party to the contractual provisions of the instrument. Financial assets are derecognised if the Society's contractual rights to the cash flows from the financial assets expire or if the Society transfers the financial asset to another party without retaining control or substantially all risks and rewards of the asset. Financial liabilities are derecognised if the Society's obligations specified in the contract expire, are discharged or cancelled.

(f) Cash and cash equivalents and short term deposits

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown under current liabilities in the statement of financial position. Bank overdrafts that are repayable on demand and form an integral part of the Society's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

Short term deposits include non-derivative financial assets with fixed or determinable payments and fixed maturities of greater than 90 days but less than 12 months.

(g) Trade and other receivables

Trade and other receivables are stated at amortised cost, using the effective interest method, less impairment losses.

(h) Inventories

Inventories are measured at the lower of cost or net realisable value. Inventory held for distribution at no or nominal consideration is measured at the lower of cost and current replacement cost. Cost is based on the first-in first-out principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition. When inventories are written down from cost to current replacement cost or net realisable value, the write down is recognised in the statement of comprehensive income and expenses.





NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
2. Statement of accounting policies (continued)

(i) Property, plant and equipment

Bases of measurement of carrying amounts

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment losses. Donated assets are initially valued at the fair value of the asset recorded as their deemed cost with the resulting gain being recognised in the statement of comprehensive income and expense.

Cost includes expenditure that is directly attributable to the acquisition of the asset. All asset purchases are initially recorded in work in progress (WIP) before transfer to an asset class, including the cost of materials and direct labour based on normal operating capacity, any other costs directly attributable to bring the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted as separate items (major components) of property, plant and equipment.

Derecognition and disposal

Gains or losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised in the statement of comprehensive income and expenses.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Society and the costs of the item can be measured reliably. All other costs are recognised in the statement of comprehensive income and expenses as an expense as incurred.

Depreciation

The depreciable amount of all property, plant and equipment, including buildings, is depreciated on a straight line basis over their estimated useful lives to the Society commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. Land is not depreciated.

The estimated useful lives used for the calculation of depreciation for each class of assets for the current period and the prior year are:

Buildings	15-40 years
Furniture and fittings	3-15 years
Motor vehicles	5-10 years
Plant and equipment	2-33 years

The assets' residual values, depreciation methods, and useful lives are reviewed, and adjusted if appropriate, at each reporting date.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
2. Statement of accounting policies (continued)
2i. Property, plant and equipment (continued)

Impairment

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of assets and are recognised in the statement of comprehensive income and expenses.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised.

(j) Intangible assets

Software

Software is measured at cost, less amortisation and impairment losses. Software is considered to have a finite life and is amortised on a systematic basis over its useful life from the date that they are available for use. The estimated useful life of software on hand is:

Software	3 years
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Amortisation methods, useful lives and current residual values are reassessed annually.

Subsequent Expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific assets to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in the Statement of comprehensive income and expenses as incurred.

Software as a Service Arrangement (SaaS)

SaaS arrangements are arrangements in which the Society does not currently control the underlying software used in the arrangement. Where costs incurred to configure or customise SaaS arrangements result in the creation of a resource which is identifiable, and where the Society has the power to obtain the future economic benefits flowing from the underlying resource and to restrict the access of others to those benefits, such costs are recognised as a separate intangible software asset and amortised over the useful life of the software on a straight-line basis. If costs do not meet the recognition criteria, they are expensed when incurred.

(k) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Society which have not been paid at the end of the financial year. These amounts are usually settled in 30 days. Given their short term nature, the carrying values of trade and other payables are considered a reasonable approximation of their fair values. Trade and other payables are measured at amortised cost using the effective interest method.

(l) Interest bearing loans

Interest bearing loans are recognised at amortised cost with any difference between the cost and redemption value being recognised in the Statement of comprehensive income and expenses over the period of the borrowings on an effective interest basis.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
2. Statement of accounting policies (continued)

(m) Employee benefits

An accrual is made for the Society’s liability for employee benefits arising from services rendered by employees to reporting date.

Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled on an undiscounted basis.

Defined contribution pension plans

Contributions are made by the Society to an employee superannuation fund and are charged as expenses in the Statement of comprehensive income and expenses when incurred.

(n) Provisions

Provisions are recognised when the Society has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(o) Taxation

Income tax

The Society is exempt from income tax due to its charitable status. As such, no taxation expense has been recognised in the Statement of comprehensive income and expenses.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST.

Receivables and payables in the Statement of financial position are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a net of GST basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(p) Operating leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised in revenue and expense on a straight line basis over the life of the lease.

Lease incentives under operating leases are recognised as an integral part of the total lease expense over the term of the lease.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

3. REVENUE

	Notes	2024 \$000	2023 \$000
(a) Revenue from Non-Exchange Transactions			
Early childhood income – subsidies and grants	3(b)	1,581	1,599
Sponsorship, donations and grants		1,935	1,676
Recreation and fitness operations – grants		457	515
Leave support scheme & other support payments		-	51
Insurance income		5	959
Other non-exchange transactions revenue		1,490	239
Total Revenue from Non-Exchange Transactions		5,468	5,039
Revenue from exchange transactions			
Recreation and fitness operations		17,306	15,875
Hostel, camp and lodge operations		6,867	6,769
Retail sales		467	440
Early childhood income – parent fees		261	190
Other exchange transactions revenue		280	727
Total Revenue from Exchange Transactions		25,181	24,001
Total Revenue		30,649	29,040

Government grants

\$2m of government grants were included in the non-exchange revenue categories (2023: \$2.1m) in addition to the leave support scheme payments and other Government support payments received in relation to COVID-19 in the prior year.

(b) Ministry of Education Extract from Revenue

	2024 \$000	2023 \$000
Early Childhood Education Bulk Funding		
MOE Funding recognised in early childhood income	1,495	1,490
MSD WINZ subsidies	51	52
MOE equity funding recognised in the statement of comprehensive income	35	57
	1,581	1,599



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
3. Revenue (continued)

(c) Grants

The Society acknowledges the following funding which is included in revenue from non-exchange transactions:

	2024 \$000	2023 \$000
Aktive Tū Manawa Active Aotearoa Fund	49	-
CLM Tū Manawa Active Aotearoa Fund	-	72
Foundation North	60	-
Joyce Fisher Charitable Trust	125	125
Lottery National Community	-	50
Potter Masonic Trust	50	100
Sport Waikato Tū Manawa Active Aotearoa Fund	-	39



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

4. EXPENSES

	2024 \$000	2023 \$000
Employee Benefits Expense		
Wages and salaries	17,477	16,757
Defined contribution pension plan expenses	341	334
	17,818	17,091

Administration expenses

Occupancy costs	2,537	2,547
Contractors	1,083	819
Other staff expenses	438	337
Other general administration	2,293	2,297
Legal	30	417
Audit of the financial statements	75	69
Other Services provided by Auditors	-	1
	6,456	6,487

Building Expenses

Insurance related expenses	5	407
Repairs and maintenance - general	860	858
Utilities	2,495	1,826
Impairment	-	61
Rental expenses	1	1
	3,361	3,153

DEPRECIATION AND AMORTISATION EXPENSE

Depreciation

Buildings	585	594
Plant and equipment	392	399
Furniture and fittings	198	199
Motor vehicles	20	78
	1,195	1,270

Amortisation

Intangible assets	84	9
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Total Depreciation and Amortisation	1,279	1,279
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

5. CASH AND CASH EQUIVALENTS

	2024 \$000	2023 \$000
Cash at bank and on hand	785	541
Call account	20	93
Short term deposits	968	-
Cash and cash equivalents	1,773	634
Bank overdraft (secured) - refer to Note 6	-	(1,291)
	1,773	(657)

6. BNZ BANK OVERDRAFT AND LOAN

	2024 \$000	2023 \$000
Cash at bank and on hand	(950)	-

The Society changed its BNZ funding to a \$2.5m customised average loan and a \$1.5m overdraft in the year to 30 June 2024 vs. \$4m overdraft in the year to 30 June 2023. The balance of the overdraft at 30 June 2024 was \$0m (2023: \$1.3m) leaving an undrawn facility of \$1.5m (2023: \$2.7m). The balance of the loan at 30 June 2024 was \$0.95m(2023: \$0) leaving an undrawn facility of \$1.55m. The overdraft facility had an interest rate of 8.88% at 30 June 2024 (2023: 9.39%pa) and is an on-going facility used to manage working capital. The loan has an interest rate of 9.01% at 30 June 2024. The loan and overdraft facilities are secured against the land and buildings located at 150 Vincent Street, Auckland and 36-50 Pembroke Street, Hamilton. The customised average loan is due for repayment on 31 October 2026.

Financial covenants for the overdraft facility are in place requiring EBITDA (earnings before interest, tax expense, depreciation and amortisation of intangibles) to be maintained at a minimum of three times gross interest expense. Software as a service costs may be added back for the purposes of testing the above covenant. The covenant is tested as at the last day of each financial year on a rolling 12 month basis. The covenant was met at 30 June 2024.

7. TRADE AND OTHER RECEIVABLES

	2024 \$000	2023 \$000
Trade receivables	1,314	1,123
Less allowances for impairment losses	(208)	(214)
Other receivables	32	300
	1,138	1,209

Trade receivables are subject to normal trade terms and are interest free.

The carrying value of accounts receivables approximates their fair value.

Included within trade receivables is \$140,000 recognised in respect of non-exchange transactions (2023: \$135,000).



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

8. INVENTORIES

	2024 \$000	2023 \$000
Finished goods	136	121

No inventories are specifically and separately pledged as securities for liabilities in the Society. There are no impairment losses on the inventory in the Society.

9. PROPERTY, PLANT & EQUIPMENT

	Land \$000	Buildings & Carparks \$000	Furniture, Fittings & Equipment \$000	Motor Vehicles \$000	Plant & Equipment \$000	Work In Progress \$000	Total \$000
Cost							
Balance as at 1 July 2022	4,984	19,438	2,797	589	7,391	269	35,468
Acquisitions	-	87	290	107	594	105	1,183
Transfer from WIP	-	24	99	-	146	(269)	-
Disposals	-	-	(10)	(18)	(196)	-	(224)
Balance as at 30 June 2023	4,984	19,549	3,176	678	7,935	105	36,427
Acquisitions	-	29	289	-	147	93	558
Transfer from WIP	-	39	-	-	54	(105)	(12)
Disposals	-	-	(222)	(84)	(753)	-	(1,059)
Balance as at 30 June 2024	4,984	19,617	3,243	594	7,383	93	35,914

Accumulated Depreciation

Balance as at 1 July 2022	-	10,691	2,282	492	6,199	-	19,664
Depreciation for the year	-	594	199	78	399	-	1,270
Release on disposal	-	-	(4)	(18)	(139)	-	(161)
Balance as at 30 June 2023	-	11,285	2,477	552	6,459	-	20,773
Depreciation for the year	-	586	198	20	392	-	1,196
Release on disposal	-	-	(209)	(84)	(751)	-	(1,044)
Balance as at 30 June 2024	-	11,871	2,466	488	6,100	-	20,925

Carrying Amounts

At 30 June 2023	4,984	8,264	699	126	1,476	105	15,654
At 30 June 2024	4,984	7,746	777	106	1,283	93	14,989

(i) Land and buildings located at 150 Vincent Street, Auckland and 36-50 Pembroke Street, Hamilton, with a total net carrying amount of \$4m (2023: \$4m) are the security for the overdraft facility detailed in Note 6. Land and buildings located in Tauranga with a carrying amount of \$1m (2023: \$1m) are the security for a contingent payment obligation outlined in Note 15.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
9. Property, Plant & Equipment (continued)

(ii) City Rail Link - Subsurface land acquisition 149-157 Greys Avenue

On 6 March 2024 the Land Valuation Tribunal awarded the YMCA \$0.97m compensation. On 1 May 2024 the Land Valuation Tribunal ruled on costs awarded to the YMCA of \$0.88m. After allowing for legal and other costs incurred with the case the YMCA is reporting an additional non-exchange revenue of \$1.49m.

10. INTANGIBLE ASSETS

	Software - General \$000	Work In Progress \$000	Total \$000
Cost			
Balance as at 1 July 2022	1,157	-	1,157
Balance as at 30 June 2023	1,157	-	1,157
Acquisitions	2	250	252
Balance as at 30 June 2023	1,159	250	1,409
Acquisitions	317	(250)	67
Balance as at 30 June 2024	1,476	-	1,476
Amortisation and impairment losses			
Balance as at 1 July 2022	1,144	-	1,144
Amortisation for the year	9	-	9
Balance as at 30 June 2023	1,153	-	1,153
Amortisation for the year	84	-	84
Balance as at 30 June 2024	1,237	-	1,237
Carrying Amounts			
At 30 June 2023	6	250	256
At 30 June 2024	239	-	239

Amortisation charge

No amortisation was recognised on the work in progress intangible assets as they were not available for use during the year. Amortisation will commence when the asset is available for use.

11. TRADE AND OTHER PAYABLES

	2024 \$000	2023 \$000
Trade payables	758	838
Other payables and accruals	683	461
	1,441	1,299

Trade payables are on normal trade terms and interest free.

The carrying value of accounts payable approximates their fair value.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

12. SUBSCRIPTIONS AND REVENUE IN ADVANCE

	2024 \$000	2023 \$000
Sponsorship, donations and grants	431	457
Health and fitness operations	899	776
Hostel, camp and lodge operations	251	189
	1,581	1,422

13. EMPLOYEE BENEFITS

	2024 \$000	2023 \$000
Short-Term Employee Benefits		
Accrued wages	557	501
Annual leave	895	1,025
	1,452	1,526

14. RECONCILIATION OF NET SURPLUS FOR THE YEAR TO NET CASH FLOWS FROM OPERATIONS

	2024 \$000	2023 \$000
Net surplus/(deficit) for the year	339	(473)
Non-cash items		
Depreciation and amortisation	1,279	1,279
Impairment	-	61
(Gain) / loss on sales of property, plant and equipment	(5)	(4)
(Increase)/decrease in assets		
Trade and other receivables	71	444
Inventories	(15)	44
Prepayments	8	(71)
Increase/(decrease) in liabilities		
Trade and other payables	142	407
Provisions & other changes	94	66
Subscriptions and revenue in advance	159	(138)
Net cash flow from operating activities	2,072	1,615



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

15. COMMITMENTS AND CONTINGENCIES

(a) Operating Leases

The Society has the following lease commitments:

	2024 \$000	2023 \$000
Not later than one year	53	15
Later than one year and not later than five years	103	21
Later than five years	-	-
	156	36

The above lease commitments are calculated to the contracted final maturity dates.

(b) Contingent Liabilities

On 1 January 2018, the Society acquired the business and assets of the Tauranga YMCA.

Included in those assets is a property over which TECT Holdings Limited has a first registered mortgage. The mortgage secures a Payment Obligation of \$250,000 in the event the property is sold. The intention of TECT Holdings Limited is to ensure the property is used to benefit the Tauranga region.

No liability has been recognised in the Financial Statements for this Payment Obligation as the Society has no intention to sell the property.

(c) Capital Commitments

As at 30 June 2024 the Society has no significant capital commitments (2023: Nil).

16. RELATED PARTY TRANSACTIONS

(a) Key Management Personnel

The Board members and executive team are considered the key management personnel of the Society.

Board members of the Society receive no remuneration.

The leadership team consists of 8 full time equivalents (2023: 8) and received the following remuneration:

	2024 \$000	2023 \$000
Employee benefit expense	1,332	1,543
Defined contribution pension plan expenses	35	38
	1,366	1,581

(b) Transactions with Director related entities

Fees paid to Duncan Cotterill Law for legal services provided. Mark Lawlor (retired 9 June 2024) is a Partner of Duncan Cotterill Law and a YMCA North Board member. Fees paid to Duncan Cotterill for the current year total \$13,000 (2023: \$6,000). There is an outstanding balance of \$2,500 at reporting date.



NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024
16. Related Party Transactions (continued)
16b. Transitions with Director related entities (continued)

Payment received from YMCA National for Raise Up Funding. David Jones MNZM is President of YMCA National and a YMCA North Board Member. Paul Yallop is a YMCA National Board member and a YMCA North Board Member. The revenue for the year was \$185,000 (2023: \$170,000). There is an outstanding balance of \$15,500 at reporting date.

Amounts were billed under normal rates for such services and were due and payable under normal payment terms.

17. GOING CONCERN

Going Concern Assessment

The Society's current liabilities exceeded its current assets at balance date by \$1.6m (2023: \$3.6m) and, as noted in the Statement of Financial Position, the Society had positive equity of \$12.7m (2023: \$12.3m) and \$3.05m of undrawn borrowing facilities. On 31 August 2023, the Auckland Council issued a Request for Proposal to approved parties for the management of Council's 43 fitness, recreation, and aquatics facilities within the Auckland region, including ten sites currently managed by the Society. The Society submitted a tender in November 2023.

On 27 July 2024, Auckland Council rejected a proposal to outsource all Council operated fitness, recreation, and aquatics facilities. The facilities that were already operated under by parties external to the Council, including the ten sites managed by the Society have had their contracts extended by variation. The Society's contracts now end on 31st March 2025, or by notice of 90 days. The decision regarding the award of facility management contracts of the externally managed sites rests with the Council's Revenue, Expense and Value Committee.

A review has been conducted by the directors as to the Society's financial sustainability. The organisation will need to rightsize as part of its normal course of business should the tender process be unsuccessful. The Society has sufficient financial resources to continue its operations. Based on this review, the directors of the Society are of the view that the ongoing use of the going concern assumption is appropriate in the preparation of the financial statements for the year ended 30 June 2024 and for the 12 months following the signing of these statements.

18. SUBSEQUENT EVENTS

On 26th September, the Society agreed to extend the Auckland Council contracts for provision of facility management services for pool and leisure sites to 31 March 2025, or as terminated by 90 days' notice,

The Society completed the purchase of three early childhood centres from Auckland Council on 1st October 2024.





STATEMENT OF SERVICE PERFORMANCE

For the year ended 30 June 2024

Delivering strong kids, strong families and strong communities through four key pillars by:

1. Providing education and support to build strong kids, families and communities

People have opportunities to develop skills through quality education and enriching experiences

Service and Performance Measures	2024	2023
Programmes for growing skills and experiential development (OSCAR, Early Learning, Outdoors, Support)		
Number of children's bookings in out of school programmes	130,329	131,139
Number of children enrolled in our Early Learning Services	166	251
Number of participants attending our outdoor education camps	18,610	27,207
Number of safeguarding professional development sessions attended by staff	1,014	1,126

Service and Performance Measures	2024	2023
Independently reviewed standards (Early Learning)		
Obtain satisfactory ERO Akanuku and Akarangi standards		
Akanuku assurance review		
Curriculum	4 of 4 centre: Meeting	1 of 1 centre: Meeting
Premises and facilities	4 of 4 centre: Meeting	1 of 1 centre: Meeting
Health and safety	4 of 4 centre: Meeting	1 of 1 centre: Meeting
Governance, management and administration	4 of 4 centre: Meeting	1 of 1 centre: Meeting

Akarangi Quality Evaluation		
Outcome indicators	3 of 4 centre: Meeting	Evaluation not due
Domains	3 of 4 centre: Meeting	Evaluation not due



STATEMENT OF SERVICE PERFORMANCE (CONTINUED)
For the year ended 30 June 2024

2. Youth engagement – engaging and enriching lives

Young people have opportunities to develop leadership and life skills through involvement in community events and activities

Service and Performance Measures	2024	2023
Youth Development Focus		
Number of National Raise Up Crews	17	23
Volunteer hours provided by Raise Up Crews in to the community	14,784	14,448
Number of attendees at youth development events, workshops and community outreach delivered	54,967	26,316
Percentage of young people participating in Raise Up who feel they have improved their skills, engagement, relationships and well being compared to when they joined	87%	77%

Community access and engagement		
Number of schools groups participating in Send a School to Camp	89	36
Fee assistance given for access to YMCA North programmes and activities	\$2.8m	\$2.8m
YMCA North investment in operations and support staff that help to deliver our services and youth and community programmes	\$19.3m	\$17.1m

3. Promoting community health and wellbeing
Children and families are active, healthy and part of connected communities

Service and Performance Measures	2024	2023
Community participation (Fitness, Recreation, Aquatics)		
Number of people using fitness & recreation centres	1,817,066	1,413,148
Swim school attendance across all ages	126,732	98,890
16 year olds and under accessing free pool use	68,128	62,792

4. Connecting and supporting communities
Helping communities to be strong and sustainable

Service and Performance Measures	2024	2023
Providing Community Space and Support (Accommodation)		
Number of room bookings in Y centres made available and utilised by community groups	82,645	73,625
Number of nights accommodation provided in YMCA backpackers hostel and lodge for guests and community groups	60,690	61,698



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