



# Section 13

## 2019 Convention of Synod

Lutheran Youth of Qld Report

## LUTHERAN YOUTH QUEENSLAND

It is always a joy to share with you the way that God is using Lutheran Youth of Queensland to impact children, youth and families across our state. Through our training, camping and coaching ministries we now are blessed to connect with over 13,000 young people every year; sharing with the Good News of the Gospel and encouraging many of them in their journey of discipleship.

As we serve in this ministry we are continually humbled by the incredible generosity of individuals, congregations, our colleague departments and all in the District who partner with us in ministry. Thank you for the incredible encouragement, prayer support, volunteer support and financial contributions that you share with us every year. We are indebted to your partnership and we feel incredibly blessed to be serving alongside you!

### KEY THEMES

There have been two key District-level ministry themes that have permeated our departmental ministry during the last synodical term that we believe are important to share with Synod.

Firstly, there has been a hope-filled, positive theme of collaboration. This theme has been primarily evident in the District's *Governance Change Project* which seeks to develop a collaborative governance approach that will help the institution of our church operate effectively into the future. The underlying spirit of collaboration that drives this project has been instigated by a District Church Council committed to working together as a whole of church, and an increasingly effective Senior Managers Forum where engagement and understanding is growing. Further to this a more active and capable Ministry & Mission Department deserves credit for their patient and purposeful linking of the various ministries of our church together in conversation and action.

We view this collaborative spirit positively and with hope for our church's future. While the practicalities of this collaboration are still being explored and developed, we believe that a collaborative approach is crucial for us to thrive as a Church in the future. Further, we welcome the growing spirit of support and encouragement that is part of this increasing collaboration.

The second theme that LYQ has experienced this year has been less positive as more young adults that are, and remain, connected to our ministry have decided to move away from their local Lutheran congregation. This is a trend that has existed for many years, but has been more poignant and evident during the last synodical term.

We wanted to share this experience with Synod in the hope that it might stimulate a healthy conversation in every congregation about how we are engaging and discipling the young people in our geographic communities.

We believe that this trend can be reversed if we're willing to make changes so that we can become communities where young people feel valued and nurtured. For some communities this will require small changes while for others they may be significant.

If you have noticed the young adults in your community leaving, then we would encourage you to start a local conversation about how you can be a community that young people love to be a part of, a place where they are empowered to try new things and are given leadership opportunities. This may involve an organisational, whole-of-church discussion – but it may also be direct conversations with your young people.

A great resource that could help you with this conversation is a book called *Growing Young* (<https://churchesgrowingyoung.com/>). Based on research of thriving churches it outlines how a church can 'grow young' and become a place that young people love. The online assessment tool might be a great way to start your church's reflection/conversation.

We would love to walk with you as you consider this issue in your local community. Working in partnership with the Ministry & Mission team, our Young Adult Ministry Coordinator can help your congregation to identify ways that you could be more welcoming for young people. Please call us on P: [3511 4080](tel:35114080) to find out more.

The rest of our Synod Report provides an overview of our ministry activity over the last 12 months. There is obviously, only so much that we can share through a report like this therefore please do not hesitate to contact us if you have any questions about our ministry. You can contact our office on P: [3511 4080](tel:35114080) or alternatively you might like to visit our stand or talk to one of our team at Synod. We would love to hear your story and have the opportunity to tell you more about what God is doing to impact young lives through our District. We hope that you enjoy reading about some of the ways our church is impacting young lives.

## HOLIDAY CAMP MINISTRY

| Ministry Snapshot |  |
|-------------------|--|
| Key Numbers:      | 559 Campers & 209 volunteer Leaders/Helpers/Cooks on 12 holiday camps  |
| Blessing/s:       | <ol style="list-style-type: none"><li>1. Winter Kids Camp successfully launched</li><li>2. Summer season now our largest camping season</li><li>3. Incredible financial support from congregations &amp; schools to help campers and leaders get to camp.</li></ol>                                    |
| Challenge/s:      | <ol style="list-style-type: none"><li>1. Shortage of camp leaders (we could run more camps if we had more leaders)</li><li>2. CLW camper numbers at low point in cycle(reduced to 4 SEQ CLW camps in 2018)</li><li>3. Increasing percentage of campers with complex behaviour or care needs.</li></ol> |

Holiday Camps remain a powerful way to share the Gospel with young people and a central part of our ministry. Our holiday camps are typically 5 days/4 nights in length and provide a space where children (grades 3-6) and teenagers (grades 7-12), can learn more about God within a Christ-centered community. For many, camp remains the moment where faith transitions from 'head knowledge' to a lived experience. The impact of that experience can be heard in the comments below:

### Parent Quotes

*"My daughter always has an amazing time meeting new friends and growing in her faith. I do notice a certain joy in her heart and glow after camp which tells me that she has had a wonderful spirit filled week full of worship and praise."*

*We felt so strongly about wanting the kids to experience CLW. As they go to a state high school where there is no Christian guidance. We really want their faith to grow and our church has no youth, so to be in the same environment as other young people was so important. Since coming home, the kids have been so excited to tell us about different things they experienced like, The Energizers in the morning, The Final Countdown, the food and games. We are loving hearing them sing the songs, wanting to play them in the house & car."*

### Leader Quotes

*"CQ CLW isn't a camp so much as it is a family. It is a place of belonging, true community and an expression of the love of God."*

*"Seeing the campers have deep moments of faith and change has challenged me to dive deeper into my own faith and reflect on what that means to me."*

*"CLW is a glimpse of the divine: A community which seeks God and is transformed by the grace He offers."*

### Camper Quotes

*"Camp was full of fun and I learnt more about God and his ways with the world. I enjoyed the 'small' group work where I could participate and engage without any pressure."*

*“[God] really showed me how amazing He is and to just trust Him, even through the times that are difficult. He also showed me that I am worth more than I can imagine to Him and He will do everything He can to reach every single one of us.”*

*“Camp this year was absolutely amazing, all the activities, small group times and especially worship-awesome! I feel like my faith in these times grew tenfold and already can’t wait till next year.”*

### Camping Ministry Support – THANKYOU!!

We cannot thank enough the **incredible congregations and Lutheran schools that sponsor children, teenagers and young adults to attend our holiday camps**. Every year a number of congregations and schools provide substantial discounts - *some pay the entire cost* – so that the young people in their communities can grow closer to God through our holiday camps (either as campers or leaders). Thank you for investing so strongly and clearly in the faith of the young people in your community!

### IN-SCHOOL TRAINING

| Ministry Snapshot |  |
|-------------------|--|
| Key Numbers:      | In 2008 we facilitated 49 workshops, involving over 2500 students at 17 different schools.   |
| Blessing/s:       | <ol style="list-style-type: none"> <li>1. Strong growth from 28 workshops in 2017 to a 49 in 2018. We project facilitating 70+ in 2019.</li> <li>2. An amazing, vibrant, young, team of casual staff who are doing a fabulous job investing in the lives of students.</li> </ol> |
| Challenge/s:      | <ol style="list-style-type: none"> <li>1. Logistically keeping up with the strong growth over the last 2 years.</li> <li>2. Lack of consistent work (the ministry is seasonal) makes it difficult to retain team members.</li> </ol>   |

During the last Synodical term, we continued to experience strong growth in our In-school Training ministry. Every year we are blessed to equip hundreds of students through our leadership and personal development workshops facilitated in Lutheran, Catholic and Independent schools. In the last twelve months this exciting ministry has grown 75%.

The workshops we facilitate typically focus on key topics for senior students including team development, conflict resolution, gender specific matters, leadership development, culture development and time management. We facilitate both short-term (1/2 day, full-day, camp) or long-term (six months coaching for key student leaders) training at the school’s choice of location. We are also able to partner with schools to deliver ‘pathway’ programs that provide an integrated and consistent training program across multiple year levels.

Importantly, we find these workshops are a great opportunity to present the Gospel to students. Our workshops are facilitated in Christian schools so our team are able to promote Jesus as the perfect servant leader and model the Christian faith to participants in word and action.

## CAMPSITE MINISTRY

| Ministry Snapshot |  |
|-------------------|--|
| Key Numbers:      | <ul style="list-style-type: none"><li>- 27,461 camper nights at Luther Heights in 2018 (4% lower than 2017)</li><li>- 2,823 camper nights at Koojarewon in 2018 (21% lower than 2017)</li></ul>                            |
| Blessing/s:       | <ol style="list-style-type: none"><li>1. Development process at Luther Heights has progressed well.</li><li>2. Consistent bookings at Luther Heights coming off a very strong 2017</li></ol>                               |
| Challenge/s:      | <ol style="list-style-type: none"><li>1. Drop in bookings at Koojarewon resulting in a negative financial result.</li><li>2. Lack of consistent bookings at Koojarewon makes it difficult to retain team members</li></ol> |

We are blessed to welcome over 14,000 guests every year to our two beautiful campsites; Koojarewon Youth Camp, Highfields and Luther Heights Youth Camp, Coolum Beach. We love the opportunity that campsite ministry provides to share God's love with a diverse group of young people (and adults!).

For our campsite team the last synodical term has been focused on preparations for our first construction project in over 30 years; the addition of two new buildings at Luther Heights Youth Camp. The project is the first development stage in a new masterplan for Luther Heights Youth Camp and is comprised of:

- A new double storey accommodation building accommodating 92 guests in ensuited rooms.
- A new dining facility that can serve meals to 184 guests.
- An extension to the kitchen enabling more efficient catering to clients.

The \$5.26M project will commence construction in early April and the current program should see the project be completed in late 2019. The exciting thing about this expansion for our team is the opportunity that this expansion will give us to minister to an extra 6,000 guests every year... *we're looking forward to welcoming new guests into the facilities in January 2020!*

Operationally, our campsite ministry was relatively stable in 2018 with the exception of a decrease in bookings at Koojarewon. Our team are working hard to find a place for Koojarewon within the camping market and as such, our bookings fluctuate year to year. Our strategy to stabilise our position is to focus on local primary schools and day visitors. Our new site manager Dallan Lieschke, has been driving this strategy and we are beginning to see improvements in this area. Our foundation site coordinator and long-term leader Jodie Hauser, left for other employment in early 2019. We want to acknowledge Jodie's great work leading our onsite team since we took over management of Koojarewon in mid-2014.

### Campsite Support – THANKYOU!!

A key part of our ministry success at Koojarewon and Luther Heights is the tremendous support we receive from our church community. Thank you to all the amazing volunteers, who contribute every year through our Work and Fellowship Camps and in other ways to enhance our facilities and the experience we provide to campers – thank you!

## YOUNG ADULT MINISTRY

| Ministry Snapshot |  |
|-------------------|--|
| Key Numbers:      | <ul style="list-style-type: none"> <li>- 162 connection and support meetings with young adults</li> <li>- 92 attendees at The Gathering 2019</li> <li>- 12 attendees at the Young Adult Discipleship Retreat (YADR) 2018</li> </ul>  |
| Blessing/s:       | <ul style="list-style-type: none"> <li>- Seeing young adults connect with faith communities</li> <li>- Seeing regular attendance at and growing faith at our <i>Surrender</i> prayer and worship nights</li> <li>- Great network of competent and committed young adults</li> <li>- 5 Years of hospitality with our Connection Dinner (ended in 2018)</li> </ul> |
| Challenge/s:      | <ul style="list-style-type: none"> <li>- Losing key young adult leaders away from the LCAQD to other churches</li> <li>- Difficulty finding Lutheran churches that want to partner in mission to young adults and become places in which young adults want to connect.</li> </ul>  |

Our Young Adult ministry continues to be an area of strength with our layered ministry approach building a strong network of peer support and encouraging young adults in their discipleship.

In 2018, we concluded our weekly Connection Dinners after five fruitful years. In its place our Young Adult Ministry Coordinator is focusing on establishing and supporting a network of young adult small groups. The intent is for these small groups to be key discipleship groups and to provide an expanded connection network that can welcome and support young adults who are new to the community.

A blessing for the synodical term has been the growing faith development that we have seen at our monthly *Surrender* prayer and worship nights. The young adults involved have appreciated the opportunity this evening provides to engage in passionate worship, spend time sharing personally and engaging with each other in prayer. These nights have also been a place where many new or unconnected people have come to and we are increasing our focus on connecting these young adults with communities where their faith can grow.

An important change over the last synodical term, and looking into the future, is the growing collaboration between LYQ and the Ministry & Mission department. Our Young Adult Ministry Coordinator plays an important 'linking' role between our ministries and we anticipate this strengthening as Ministry & Mission increase their focus on leadership development and church planting.

## LUMINATE

| Ministry Snapshot |   |
|-------------------|---|
| Key Numbers:      | 6 participants in 2019. Commenced in 2016   |
| Blessing/s:       | <ol style="list-style-type: none"> <li>1. New scholarship system through Queensland Lutheran Giving has made Luminare financially accessible</li> <li>2. Significant personal and faith growth for our 2018 participants</li> </ol> |
| Challenge:        | We need 10-12 participants for Luminare to be self-sustaining.  |

*Luminare* [verb: To illuminate] is our discipleship gap year ministry that commenced in 2016. This year we are blessed to have six participants involved. *Luminare* is a 12 month experience for

young adults (18-23) that fosters faith through formal learning, a strong peer community and ministry experience. The purpose of *Luminate* is to grow life-long disciples that live a life of service wherever God calls them.

*Luminate* has been proven to deliver a rich discipleship experience for participants, helping them to grow in their Christian faith and self-understanding. These positive outcomes are achieved through the investment of significant staff time. To be sustainable this approach requires 10-12 participants per year. In 2019 we will be reviewing our *Luminate* ministry to consider if our current approach is appropriate and sustainable into the long-term.

## **FINANCES**

In the last synodical term, Lutheran Youth of Queensland recorded a modest surplus with our campsites reporting a combined 9% surplus and our non-campsite ministries breaking even (see attached audited reports). Overall this was a pleasing result however, it should be noted that our campsite surplus was down on budget due to a negative financial result at Koojarewon. In contrast our non-campsite ministry improved from a deficit the previous year due to growth in our In-school Training ministry and generous donations. We continue to operate with minimal margins so that we can keep our ministry as affordable as possible.

### **Development at Luther Heights**

The largest financial matter for LYQ at this point is our Stage 1A development project at Luther Heights Youth Camp which will cost \$5.26M. This project is being funded through a \$4.16M loan from the LLL and \$1.1M of cash reserves that we have built up over the last ten years.

We are confident in the success of this project however it will reduce our financial capacity in the short to medium term and our ability to support ministry initiatives that are not self-sustaining.

### **District Support, Rent & Governance Fees**

We have received incredible support from the District over the last ten years. This support is slowly reducing as our ministry becomes more sustainable.

In 2017 LYQ commenced paying annual rent for the office space we use at the LCAQD Milton Office. We know that District Church Council would like us to also contribute a governance fee in the long-term. To date this has been an on-going conversation and we are grateful to District Church Council for their understanding in slowly implementing these charges over a number of years so we can absorb the impact (particularly given our development project).

At the time of writing this report the 2020 District Budget was not yet finalised or available. We are hopeful that the new governance structure and associated budgeting approach will continue to be generous to our ministry.

## HOW YOU CAN SUPPORT THIS IMPORTANT MINISTRY

The vibrancy and influence of LYQ's ministry is only possible because of the incredible support we receive from members of the Queensland District – thank you!

You and your congregation can continue to grow the effectiveness and reach of this important Lutheran ministry in the following ways:

**1. Pray for us** – Please add us to your congregational prayer list. In particular we would love prayers for our various ministries:

- Koojarewon Youth Camp
- Luther Heights Youth Camp
- Luminare Gap Year
- Holiday camp ministry
- Young Adult ministry
- In-school workshops
- Congregational support ministry

### **2. Volunteer Support**

a) *Join one of our upcoming Work Camps at Luther Heights or Koojarewon (July 2019 and March 2020).* Help us reinvigorate the buildings and grounds while having lots of fun. We provide the food, accommodation and the projects... you provide the hard work and the laughs! Our Work and Fellowship camps are a great intergenerational activity with all ages sharing their gifts and experience together to benefit others.

b) *Administration Support*

We are always looking for volunteers to assist with administrative tasks in our four offices (Milton, Ipswich, Highfields and Coolum). Contact us to find out more.

### **3. Financial Support**

You and your congregation may wish to provide one-off or monthly contributions. Donations can be made at [www.lyq.org.au/donate](http://www.lyq.org.au/donate).

To find out more about how you can help or to register your support please contact Aaron on P: 3511 4080 or [aaron.glover@lyq.org.au](mailto:aaron.glover@lyq.org.au).

Thank you for your ongoing support.

Respectfully submitted

**Keziah Sydes**  
**Lutheran Youth of Queensland – Chairperson**

## **LUTHER HEIGHTS YOUTH CAMP**

### **MANAGEMENT REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

## **LUTHER HEIGHTS YOUTH CAMP**

### **CONTENTS**

|                                    |   |
|------------------------------------|---|
| Income Statement                   | 1 |
| Balance Sheet                      | 2 |
| Notes to the Financial Statements  | 4 |
| Auditors' Report                   | 7 |
| Detailed Profit and Loss Statement | 9 |

## LUTHER HEIGHTS YOUTH CAMP

### INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

|  | Note | This Year<br>\$ | Last Year<br>\$ |
|--|------|-----------------|-----------------|
| <b>Income</b>  |      |                 |                 |
| Revenue  |      | 2,950,318.65    | 2,984,539.40    |
| Other income   |      | 4,410.79        | -               |
|  |      | 2,954,729.44    | 2,984,539.40    |
| <b>Expenditure</b>                                       |      |                 |                 |
| Advertising expenses                                     |      | (14,542.07)     | (15,867.82)     |
| Auditors' remuneration                                   |      | (3,500.00)      | (4,000.00)      |
| Bad and doubtful debt expenses                           |      | -               | (681.82)        |
| Depreciation and amortisation expenses                   |      | (58,624.00)     | (55,053.33)     |
| Employee benefits expenses                               |      | (1,512,347.49)  | (1,439,166.60)  |
| Impairment of property, plant and equipment              |      | (32,293.59)     | (40,284.54)     |
| Other expenses   |      | (1,062,658.48)  | (1,044,669.01)  |
|  |      | 270,763.81      | 384,816.28      |
| <b>Profit for the year</b>                               |      | 270,763.81      | 384,816.28      |
| Retained earnings at the beginning of the financial year |      | 3,814,290.04    | 3,429,473.76    |
| <b>Profit</b>  |      | 4,085,053.85    | 3,814,290.04    |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

## LUTHER HEIGHTS YOUTH CAMP

### BALANCE SHEET AS AT 31 DECEMBER 2018

|                                      | Note | This Year<br>\$     | Last Year<br>\$     |
|--------------------------------------|------|---------------------|---------------------|
| <b>ASSETS</b>                        |      |                     |                     |
| Cash and cash equivalents            | 2    | 1,378,127.22        | 1,263,527.47        |
| Trade and other receivables          | 3    | 66,139.34           | 104,547.05          |
| Prepayments                          |      | 2,722.50            | -                   |
| <b>TOTAL CURRENT ASSETS</b>          |      | <b>1,446,989.06</b> | <b>1,368,074.52</b> |
| <b>NON-CURRENT ASSETS</b>            |      |                     |                     |
| Property, plant and equipment        | 4    | 3,337,651.96        | 3,108,673.89        |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <b>3,337,651.96</b> | <b>3,108,673.89</b> |
| <b>TOTAL ASSETS</b>                  |      | <b>4,784,641.02</b> | <b>4,476,748.41</b> |
| <b>LIABILITIES</b>                   |      |                     |                     |
| <b>CURRENT LIABILITIES</b>           |      |                     |                     |
| Trade and Other Payables             | 5    | 117,874.78          | 157,053.68          |
| Borrowings                           | 6    | 221,595.00          | 208,045.00          |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <b>339,469.78</b>   | <b>365,098.68</b>   |
| <b>NON-CURRENT LIABILITIES</b>       |      |                     |                     |
| Employee benefits                    | 7    | 66,866.86           | 62,133.20           |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <b>66,866.86</b>    | <b>62,133.20</b>    |
| <b>TOTAL LIABILITIES</b>             |      | <b>406,336.64</b>   | <b>427,231.88</b>   |
| <b>NET ASSETS</b>                    |      | <b>4,378,304.38</b> | <b>4,049,516.53</b> |
| <b>MEMBERS' FUNDS</b>                |      |                     |                     |
| Reserves                             | 8    | 293,250.53          | 235,226.49          |
| Retained earnings                    | 9    | 4,085,053.85        | 3,814,290.04        |
| <b>TOTAL MEMBERS' FUNDS</b>          |      | <b>4,378,304.38</b> | <b>4,049,516.53</b> |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

## LUTHER HEIGHTS YOUTH CAMP

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

|  | <b>This Year</b>    | <b>Last Year</b>    |
|--|---------------------|---------------------|
|  | \$                  | \$                  |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |                     |                     |
| Receipts from customers                                    | 2,961,473.05        | 3,110,287.60        |
| Payments to suppliers and employees                        | (2,660,762.09)      | (2,563,276.41)      |
| Interest received  | 27,253.31           | 19,611.61           |
| <b>Net cash provided by (used in) operating activities</b> | <b>327,964.27</b>   | <b>566,622.80</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |                     |                     |
| Proceeds from sale of property, plant and equipment        | 57,245.70           | -                   |
| Proceeds from sale of other assets                         | -                   | 67.37               |
| Payments for property, plant and equipment                 | (281,687.72)        | (89,612.92)         |
| Payments for other assets                                  | (2,722.50)          | -                   |
| <b>Net cash provided by (used in) investing activities</b> | <b>(227,164.52)</b> | <b>(89,545.55)</b>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |                     |                     |
| Proceeds from borrowings                                   | 13,800.00           | 8,530.00            |
| <b>Net cash provided by (used in) financing activities</b> | <b>13,800.00</b>    | <b>8,530.00</b>     |
| Net increase (decrease) in cash held                       | 114,599.75          | 485,607.25          |
| Cash at beginning of year                                  | 1,263,527.47        | 777,920.22          |
| Cash at end of year  | <b>1,378,127.22</b> | <b>1,263,527.47</b> |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

# LUTHER HEIGHTS YOUTH CAMP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

|  | This Year           | Last Year           |
|--|---------------------|---------------------|
|  | \$                  | \$                  |
| <b>1 Statement of Significant Accounting Policies</b>  |                     |                     |
| <p>This financial report is a special purpose financial report prepared for use by the director and members of the company. The director has determined that the company is not a reporting entity.</p> <p>The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.</p> |                     |                     |
| <b>2 Cash and Cash Equivalents</b>   |                     |                     |
| <b>Bank Accounts</b>   |                     |                     |
| Luther Heights Youth Camp General Account  | 9,723.52            | 22,436.10           |
| Luther Heights Deposit Account   | 1,336,747.83        | 1,097,761.76        |
| Luther Heights Drawings Account  | 23,179.12           | 30,000.00           |
| Luther Heights Reserve Account   | 4,406.24            | 110,372.16          |
| Koojarewon Lutheran Deposit Account  | 4,070.51            | 2,957.45            |
|  | <u>1,378,127.22</u> | <u>1,263,527.47</u> |
|  | <u>1,378,127.22</u> | <u>1,263,527.47</u> |
| <b>3 Trade and Other Receivables</b>   |                     |                     |
| <b>Current</b>   |                     |                     |
| Trade Debtors  | <u>66,139.34</u>    | <u>104,547.05</u>   |
|  | <u>66,139.34</u>    | <u>104,547.05</u>   |

## LUTHER HEIGHTS YOUTH CAMP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

|  | This Year<br>\$     | Last Year<br>\$     |
|--|---------------------|---------------------|
| <b>4 Property, Plant and Equipment</b>       |                     |                     |
| <b>Land and Buildings</b>                    |                     |                     |
| Land & Buildings at Cost                     | 400,710.00          | 400,710.00          |
| Structural Improvements - Cost               | 1,382,696.35        | 1,134,178.37        |
| Less Prov'n for Depreciation                 | <u>(42,644.74)</u>  | <u>(35,988.22)</u>  |
|  | 1,340,051.61        | 1,098,190.15        |
| <b>Total Land and Buildings</b>              | <u>1,740,761.61</u> | <u>1,498,900.15</u> |
| Plant & Equipment - at Cost                  | 1,911,784.08        | 1,898,999.52        |
| Less Prov'n for Depreciation                 | <u>(424,662.82)</u> | <u>(396,615.10)</u> |
|  | 1,487,121.26        | 1,502,384.42        |
| Motor Vehicles - at Cost                     | 77,375.83           | 68,946.59           |
| Less Prov'n for Depreciation                 | <u>(38,194.87)</u>  | <u>(50,276.07)</u>  |
|  | 39,180.96           | 18,670.52           |
| Office Equipment - at Cost                   | 32,150.96           | 33,589.85           |
| Less Prov'n for Depreciation                 | <u>(29,674.19)</u>  | <u>(30,471.52)</u>  |
|  | 2,476.77            | 3,118.33            |
| Furniture & Fittings - at Cost               | 310,165.33          | 310,165.33          |
| Less Prov'n for Depreciation                 | <u>(242,053.97)</u> | <u>(224,564.86)</u> |
|  | 68,111.36           | 85,600.47           |
| <b>Total Plant and Equipment</b>             | <u>1,596,890.35</u> | <u>1,609,773.74</u> |
| <b>Total Property, Plant and Equipment</b>   | <u>3,337,651.96</u> | <u>3,108,673.89</u> |
| <b>5 Accounts Payable and Other Payables</b> |                     |                     |
| <b>Current</b>                               |                     |                     |
| Trade Creditors                              | 104,133.78          | 123,911.68          |
| Income Received in Advance                   | 1,750.00            | 1,500.00            |
| GST on Supplies                              | <u>11,991.00</u>    | <u>31,642.00</u>    |
|  | 117,874.78          | 157,053.68          |
| <b>6 Lease Liabilities</b>                   |                     |                     |
| <b>Current</b>                               |                     |                     |
| Deposits Refundable                          | <u>221,595.00</u>   | <u>208,045.00</u>   |
| Total borrowings                             | <u>221,595.00</u>   | <u>208,045.00</u>   |
| <b>7 Employee Benefits</b>                   |                     |                     |

**LUTHER HEIGHTS YOUTH CAMP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

|  | <b>This Year</b>    | <b>Last Year</b>    |
|--|---------------------|---------------------|
|  | <b>\$</b>           | <b>\$</b>           |
| <hr/>  |                     |                     |
| <b>Non-Current</b>                                       |                     |                     |
| Prov'n for Long Service Leave                            | <u>66,866.86</u>    | <u>62,133.20</u>    |
| <br>   |                     |                     |
| <b>8 Reserves</b>  |                     |                     |
| Salary Reserve   | 60,000.00           | 60,000.00           |
| Koojarewon Contributed Funds                             | 60,001.16           | 60,001.16           |
| Sinking Fund Reserve                                     | <u>173,249.37</u>   | <u>115,225.33</u>   |
|  | <u>293,250.53</u>   | <u>235,226.49</u>   |
| <br>   |                     |                     |
| <b>9 Retained Earnings</b>                               |                     |                     |
| Retained earnings at the beginning of the financial year | 3,814,290.04        | 3,429,473.76        |
| Net profit attributable to the association               | <u>270,763.81</u>   | <u>384,816.28</u>   |
| Retained earnings at the end of the financial year       | <u>4,085,053.85</u> | <u>3,814,290.04</u> |

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LUTHER HEIGHTS YOUTH CAMP**

## **Report on the Audit of the Financial Report**

### **Qualified Opinion**

It was not practical to confirm that all sources of revenue of the entity have been received and banked prior to their initial entry in the accounting records. Our audit relating to these items was therefore limited to the amounts recorded. In our opinion, the financial report of the association presents fairly, in all material respects the associations financial position as at the reporting date , and of its financial performance and its cash flows for the year ended 31 December 2018.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter- Basis of Accounting**

We draw attention to note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association in preparing financial reports for use by its members. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the association and should not be distributed to or used by parties other than the association. Our opinion is not modified in respect to this matter.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial report and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the association'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 management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF LUTHER HEIGHTS YOUTH CAMP**

**Auditors' Responsibility for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the Australian Auditing Standards 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

**Name of Firm:** G J Walsh & Co  
Certified Practising Accountants



**Name of Partner:**

D P Richardson CPA \_\_\_\_\_

**Address:** 213 Brisbane Street, IPSWICH QLD 4305

**Dated this 21st day of March 2018**

**LUTHER HEIGHTS YOUTH CAMP**  
**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

|                               | <b>This Year</b>    | <b>Last Year</b>    |
|-------------------------------|---------------------|---------------------|
|                               | <b>\$</b>           | <b>\$</b>           |
| <hr/>                         |                     |                     |
| <b>INCOME</b>                 |                     |                     |
| Interest Received             | <u>27,253.31</u>    | <u>19,611.61</u>    |
| <br><b>OTHER INCOME</b>       |                     |                     |
| <b>Sundry Income</b>          |                     |                     |
| Accommodation - Catered       | 633,032.37          | 654,690.54          |
| Cancellation Charges          | 8,877.27            | 9,772.72            |
| Lease Income                  | 71,417.55           | 67,901.63           |
| Meals - Catered               | 1,444,260.24        | 1,501,304.71        |
| Programmes                    | 710,148.96          | 659,819.98          |
| Other Income                  | 4,121.12            | 10,985.17           |
| Donations                     | 4,760.06            | 6,807.86            |
| Employment Assistance Funding | 24,411.62           | 14,592.15           |
| Reimbursements                | <u>22,036.15</u>    | <u>39,053.03</u>    |
|                               | 2,923,065.34        | 2,964,927.79        |
| <br>Profit on Sale of Assets  | <u>4,410.79</u>     | <u>-</u>            |
|                               | <u>2,927,476.13</u> | <u>2,964,927.79</u> |
|                               | <u>2,954,729.44</u> | <u>2,984,539.40</u> |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

## LUTHER HEIGHTS YOUTH CAMP

### PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

|   | This Year    | Last Year    |
|---|--------------|--------------|
|   | \$           | \$           |
| <b>EXPENSES</b>                           |              |              |
| Administration Charges                    | 14,207.59    | 11,269.34    |
| Advertising & Promotion                   | 14,542.07    | 15,867.82    |
| Auditors Remuneration - Fees              | 3,500.00     | 3,500.00     |
| Auditors Remuneration - Food Safety Audit | -            | 500.00       |
| Bad Debts                                 | -            | 681.82       |
| Bank Charges                              | 164.39       | 133.12       |
| Catering Supplies                         | 381,042.66   | 417,122.94   |
| Cleaning                                  | 20,133.88    | 24,141.11    |
| Consultants Fees                          | 3,000.00     | 3,700.00     |
| Council Fees                              | 32,293.59    | 40,284.54    |
| Depreciation                              | 58,624.00    | 55,053.33    |
| Electricity & Gas                         | 54,752.67    | 60,365.54    |
| General Expenses                          | 5,640.74     | 3,283.78     |
| Insurance                                 | 24,440.88    | 22,622.80    |
| Licences, Registrations, Permits          | 3,806.37     | 3,934.50     |
| LYQ Contribution                          | 263,652.00   | 242,267.04   |
| <b>Motor Vehicle Expenses</b>             |              |              |
| Fuel & Oil                                | 4,918.95     | 3,605.10     |
| Insurance & Registration                  | 3,079.42     | 2,482.35     |
| Repairs & Maintenance                     | 7,575.50     | 5,151.87     |
|   | 15,573.87    | 11,239.32    |
| Pest Control                              | 3,154.55     | 2,640.91     |
| Postage                                   | 131.59       | 627.23       |
| Printing & Stationery                     | 4,995.29     | 5,677.63     |
| Programming Supplies                      | 43,375.18    | 52,589.97    |
| Prov'n for Employee Ent'ments             | 21,317.83    | 1,669.05     |
| Prov'n for Sinking Fund                   | 88,448.00    | 85,045.92    |
| Repairs & Maintenance                     | 88,980.19    | 76,131.04    |
| Staff Amenities                           | -            | 1,457.99     |
| Staff Training                            | 15,049.94    | 28,875.05    |
| Subscriptions                             | 3,936.72     | 3,521.81     |
| Telephone                                 | 9,526.84     | 9,212.75     |
| Travelling Expenses                       | 4,696.94     | 1,184.83     |
| Uniforms                                  | 3,196.58     | 1,925.03     |
| Wages                                     | 1,497,297.55 | 1,408,833.56 |
| Work Cover                                | 4,483.72     | 4,363.35     |
|   | 2,683,965.63 | 2,599,723.12 |
| <b>Profit for the year</b>                | 270,763.81   | 384,816.28   |

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached Audit Report.



Office 213 Brisbane Street, Ipswich QLD 4305 • Postal PO Box 130, Ipswich QLD 4305  
Telephone 07 3812 3838 • Fax 07 3812 0919 • Email [admin@gjwalsh.com.au](mailto:admin@gjwalsh.com.au) • Web [www.gjwalsh.com.au](http://www.gjwalsh.com.au)

## **LUTHERAN YOUTH OF QUEENSLAND**

### **MANAGEMENT REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

## LUTHERAN YOUTH OF QUEENSLAND

### CONTENTS

|                                    |   |
|------------------------------------|---|
| Income Statement                   | 1 |
| Balance Sheet                      | 2 |
| Notes to the Financial Statements  | 4 |
| Auditors' Report                   | 6 |
| Detailed Profit and Loss Statement | 8 |

# LUTHERAN YOUTH OF QUEENSLAND

## INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

|  | Note | This Year<br>\$ | Last Year<br>\$ |
|--|------|-----------------|-----------------|
| <b>Income</b>  |      |                 |                 |
| Revenue  |      | 1,061,098.49    | 992,675.82      |
| Raw materials and consumables used                       |      | (8,372.83)      | (6,520.29)      |
| <b>Expenditure</b>                                       |      |                 |                 |
| Advertising expenses                                     |      | (17,922.72)     | (21,128.17)     |
| Auditors' remuneration                                   |      | (2,500.00)      | (2,500.00)      |
| Depreciation and amortisation expenses                   |      | (181.75)        | (545.26)        |
| Employee benefits expenses                               |      | (611,391.87)    | (566,123.73)    |
| Other expenses   |      | (418,099.53)    | (417,398.85)    |
|  |      | 2,629.79        | (21,540.48)     |
| <b>Profit (Loss) for the year</b>                        |      | 2,629.79        | (21,540.48)     |
| Retained earnings at the beginning of the financial year |      | 252,540.20      | 274,080.68      |
| <b>Profit</b>  |      | 255,169.99      | 252,540.20      |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

# LUTHERAN YOUTH OF QUEENSLAND

## BALANCE SHEET AS AT 31 DECEMBER 2018

|                                      | Note | This Year<br>\$ | Last Year<br>\$ |
|--------------------------------------|------|-----------------|-----------------|
| <b>ASSETS</b>                        |      |                 |                 |
| Cash and cash equivalents            | 2    | 627,205.96      | 440,769.22      |
| Trade and other receivables          | 3    | 51,889.33       | 44,245.16       |
| Prepayments                          |      | 3,025.28        | -               |
| <b>TOTAL CURRENT ASSETS</b>          |      | 682,120.57      | 485,014.38      |
| <b>NON-CURRENT ASSETS</b>            |      |                 |                 |
| Property, plant and equipment        | 4    | -               | 181.75          |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | -               | 181.75          |
| <b>TOTAL ASSETS</b>                  |      | 682,120.57      | 485,196.13      |
| <b>LIABILITIES</b>                   |      |                 |                 |
| <b>CURRENT LIABILITIES</b>           |      |                 |                 |
| Trade and Other Payables             | 5    | 56,898.27       | 64,717.72       |
| Deposits                             | 6    | 205,595.02      | 14,602.95       |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | 262,493.29      | 79,320.67       |
| <b>NON-CURRENT LIABILITIES</b>       |      |                 |                 |
| Prov'n for Asset Replacement         |      | 19,000.00       | 10,000.00       |
| Employee benefits                    | 7    | 62,151.07       | 60,029.04       |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | 81,151.07       | 70,029.04       |
| <b>TOTAL LIABILITIES</b>             |      | 343,644.36      | 149,349.71      |
| <b>NET ASSETS</b>                    |      | 338,476.21      | 335,846.42      |
| <b>MEMBERS' FUNDS</b>                |      |                 |                 |
| Reserves                             | 8    | 83,306.22       | 83,306.22       |
| Retained earnings                    | 9    | 255,169.99      | 252,540.20      |
| <b>TOTAL MEMBERS' FUNDS</b>          |      | 338,476.21      | 335,846.42      |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

**LUTHERAN YOUTH OF QUEENSLAND**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

|  | <b>This Year</b>  | <b>Last Year</b>  |
|--|-------------------|-------------------|
|  | <b>\$</b>         | <b>\$</b>         |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |                   |                   |
| Receipts from customers                                    | 1,053,382.41      | 996,232.46        |
| Payments to suppliers and employees                        | (1,065,835.57)    | (1,013,677.59)    |
| Interest received  | 7,716.08          | 9,332.37          |
| <b>Net cash provided by (used in) operating activities</b> | <u>(4,737.08)</u> | <u>(8,112.76)</u> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |                   |                   |
| Proceeds from sale of property, plant and equipment        | 181.75            | -                 |
| <b>Net cash provided by (used in) investing activities</b> | <u>181.75</u>     | <u>-</u>          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |                   |                   |
| Proceeds from borrowings                                   | 194,867.07        | 4,411.80          |
| Repayment of borrowings                                    | (3,875.00)        | (1,043.18)        |
| <b>Net cash provided by (used in) financing activities</b> | <u>190,992.07</u> | <u>3,368.62</u>   |
| Net increase (decrease) in cash held                       | 186,436.74        | (4,744.14)        |
| Cash at beginning of year                                  | 440,769.22        | 445,513.36        |
| Cash at end of year  | <u>627,205.96</u> | <u>440,769.22</u> |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

# LUTHERAN YOUTH OF QUEENSLAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

|  | This Year<br>\$ | Last Year<br>\$ |
|--|-----------------|-----------------|
| <b>1 Statement of Significant Accounting Policies</b>  |                 |                 |
| <p>This financial report is a special purpose financial report prepared for use by the director and members of the company. The director has determined that the company is not a reporting entity.</p> <p>The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.</p> |                 |                 |
| <b>2 Cash and Cash Equivalents</b>   |                 |                 |
| <b>Bank Accounts</b>   |                 |                 |
| Lutheran Youth of QLD Cheque Account   | 16,163.32       | 23,444.70       |
| Lutheran Youth of QLD Investment Account   | 238,675.03      | 241,274.71      |
| Lutheran Youth of QLD Fundraising Account  | 2,172.87        | 60.00           |
| Lutheran Youth of QLD Reserve Account  | 350,392.79      | 155,989.81      |
| Lutheran Youth of QLD Cheque Account   | 19,801.95       | 20,000.00       |
|  | 627,205.96      | 440,769.22      |
|  | 627,205.96      | 440,769.22      |
| <b>3 Trade and Other Receivables</b>   |                 |                 |
| <b>Current</b>   |                 |                 |
| Trade Debtors  | 51,266.33       | 41,957.16       |
| GST on Acquisitions  | 623.00          | 2,288.00        |
|  | 51,889.33       | 44,245.16       |
|  | 51,889.33       | 44,245.16       |
| <b>4 Property, Plant and Equipment</b>   |                 |                 |
| Plant & Equipment - at Cost  | 3,433.47        | 3,433.47        |
| Less Prov'n for Depreciation   | (3,433.47)      | (3,433.47)      |
|  | -               | -               |
| Office Equipment - at Cost   | 59,118.50       | 59,118.50       |
| Less Prov'n for Depreciation   | (59,118.50)     | (58,936.75)     |
|  | -               | 181.75          |
|  | -               | 181.75          |

**LUTHERAN YOUTH OF QUEENSLAND**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

|  | <b>This Year</b> | <b>Last Year</b> |
|--|------------------|------------------|
|  | <b>\$</b>        | <b>\$</b>        |
| Total Plant and Equipment                                | -                | 181.75           |
| Total Property, Plant and Equipment                      | -                | 181.75           |
| <br>   |                  |                  |
| <b>5 Accounts Payable and Other Payables</b>             |                  |                  |
| <b>Current</b>   |                  |                  |
| Trade Creditors  | 56,898.27        | 64,717.72        |
| <br>   |                  |                  |
| <b>6 Deposits</b>  |                  |                  |
| <b>Current</b>   |                  |                  |
| Deposits Refundable                                      | 1,951.50         | 5,826.50         |
| Unspent Event Sponsorship                                | 203,643.52       | 8,776.45         |
| Total current deposits                                   | 205,595.02       | 14,602.95        |
| Total deposits   | 205,595.02       | 14,602.95        |
| <br>   |                  |                  |
| <b>7 Employee Benefits</b>                               |                  |                  |
| <b>Non-Current</b>                                       |                  |                  |
| Prov'n for Long Service Leave                            | 62,151.07        | 60,029.04        |
| <br>   |                  |                  |
| <b>8 Reserves</b>  |                  |                  |
| Asset Revaluation Reserve                                | 3,306.22         | 3,306.22         |
| Salary Reserve   | 80,000.00        | 80,000.00        |
|  | 83,306.22        | 83,306.22        |
| <br>   |                  |                  |
| <b>9 Retained Earnings</b>                               |                  |                  |
| Retained earnings at the beginning of the financial year | 252,540.20       | 274,080.68       |
| Net profit (Net loss) attributable to the association    | 2,629.79         | (21,540.48)      |
| Retained earnings at the end of the financial year       | 255,169.99       | 252,540.20       |

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LUTHERAN YOUTH OF QUEENSLAND**

## **Report on the Audit of the Financial Report**

### **Qualified Opinion**

It was not practical to confirm that all sources of revenue of the entity have been received and banked prior to their initial entry in the accounting records. Our audit relating to these items was therefore limited to the amounts recorded. In our opinion, the financial report of the association presents fairly, in all material respects the associations financial position as at the reporting date , and of its financial performance and its cash flows for the year ended 31 December 2018.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter- Basis of Accounting**

We draw attention to note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association in preparing financial reports for use by its members. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the association and should not be distributed to or used by parties other than the association. Our opinion is not modified in respect to this matter.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act 1981 and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the association'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 management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF LUTHERAN YOUTH OF QUEENSLAND**

**Auditors' Responsibility for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the Australian Auditing Standards 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

**Name of Firm:** G J Walsh & Co  
Certified Practising Accountants



**Name of Partner:** \_\_\_\_\_  
D P Richardson CPA

**Address:** 213 Brisbane Street, IPSWICH QLD 4305

**Dated this 21st day of March 2019**

**LUTHERAN YOUTH OF QUEENSLAND**

**PROFIT AND LOSS STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

|   | <b>This Year</b>    | <b>Last Year</b>  |
|---|---------------------|-------------------|
|   | <b>\$</b>           | <b>\$</b>         |
| <hr/>                                       |                     |                   |
| <b>SALES</b>                                |                     |                   |
| Sales                                       | <u>7,823.89</u>     | <u>8,292.94</u>   |
| <br><b>LESS: COST OF GOODS SOLD</b>         |                     |                   |
| Purchases                                   | <u>8,372.83</u>     | <u>6,520.29</u>   |
| <br><b>GROSS (LOSS) PROFIT FROM TRADING</b> | <u>(548.94)</u>     | <u>1,772.65</u>   |
| <br><b>OTHER INCOME</b>                     |                     |                   |
| Interest Received                           | 7,716.08            | 9,332.37          |
| <b>Sundry Income</b>                        |                     |                   |
| Bus Fares                                   | 7,796.25            | 4,855.95          |
| Corporate Sponsorship                       | 26,768.18           | 23,118.18         |
| Event Fees                                  | 524,251.98          | 487,841.29        |
| Expense Reimbursement                       | 23,492.23           | 20,995.34         |
| Fund Raising                                | 88,374.91           | 85,511.20         |
| Grants & Subsidies                          | 8,930.00            | 16,970.28         |
| Luther Heights Contribution                 | 263,652.00          | 242,267.04        |
| LCA - QLD Contribution                      | 94,971.59           | 86,323.22         |
| Other Income                                | 1,341.38            | 1,684.01          |
| Grow Together                               | 5,980.00            | 5,484.00          |
|   | <u>1,045,558.52</u> | <u>975,050.51</u> |
|   | <u>1,053,274.60</u> | <u>984,382.88</u> |
|   | <u>1,052,725.66</u> | <u>986,155.53</u> |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.

## LUTHERAN YOUTH OF QUEENSLAND

### PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

|                                   | <b>This Year</b> | <b>Last Year</b>   |
|-----------------------------------|------------------|--------------------|
|                                   | \$               | \$                 |
| <b>EXPENSES</b>                   |                  |                    |
| Accommodation Expenses            | 56,535.69        | 53,722.00          |
| Advertising & Promotion           | 17,922.72        | 21,128.17          |
| Auditors Remuneration - Fees      | 2,500.00         | 2,500.00           |
| Bank Charges                      | 1,578.63         | 1,099.97           |
| Catering                          | 137,258.02       | 140,115.47         |
| Coach Carter                      | 6,779.80         | 9,444.26           |
| Computer Expenses                 | 1,191.27         | 2,215.20           |
| Copyright                         | 969.30           | 800.36             |
| Depreciation                      | 181.75           | 545.26             |
| Event Program Costs               | 105,566.15       | 114,058.37         |
| Fundraising Costs                 | 22,497.04        | 29,427.86          |
| General Expenses                  | 3,094.75         | 421.59             |
| Insurance                         | 1,611.79         | 1,470.16           |
| LCAQD Governance                  | 1,000.00         | -                  |
| LYQ Council Expenses              | 3,463.29         | 2,089.98           |
| Postage                           | 8,285.42         | 7,111.90           |
| Printing & Stationery             | 5,455.33         | 3,627.19           |
| Prov'n for Employee Ent'ments     | 5,171.61         | 8,317.37           |
| Prov'n for Asset Replacement      | 14,135.45        | -                  |
| Rent                              | 15,087.60        | 14,553.20          |
| Repairs & Maintenance             | 3,780.14         | 4,242.64           |
| Sponsorship                       | 1,137.00         | 1,110.00           |
| Staff Amenities                   | 1,621.25         | 632.79             |
| Staff Training                    | 33,686.81        | 26,448.60          |
| Subscriptions                     | 396.71           | 40.00              |
| Telephone                         | 7,723.22         | 7,686.20           |
| Tertiary Ministry Expenses        | 2,971.30         | 4,002.46           |
| Travelling Expenses               | 12,410.02        | 11,842.67          |
| Wages                             | 576,083.81       | 539,042.34         |
|                                   | 1,050,095.87     | 1,007,696.01       |
| <b>Profit (Loss) for the year</b> | <b>2,629.79</b>  | <b>(21,540.48)</b> |

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached Audit Report.