

1 APRIL 25 - 31 MARCH 26 REPORT

ENCOUNTER^{NZ}
LIVE LIFE WIDE OPEN

PERFORMANCE REPORT

2025-26 FINANCIAL YEAR



Unleashing potential
in young people to
Live Life Wide Open!



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“Youth Encounter has given me more sense of knowing for the future and pin-pointing the things that matter now and later.”

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LIVE
LIFE
WIDE
OPEN

ENCOUNTER
LIVE LIFE WIDE OPEN

This Report has been subject to review, and should be read in conjunction with the attached Review Report.

ENTITY INFORMATION

THERAPY MENTORING CONNECT CAMPS LEADERSHIP

OUR MISSION

Our mission is to create a safe place of belonging that unleashes people's

God-given potential through therapeutic activity-based programs that results in empowering our team and clients to Live Life Wide Open!

"I feel like I belong here and can have fun - that's a big one"

LEGAL INFO

Legal name of entity: Youth Encounter Ministries Trust

Other name: Youth Encounter

Type of entity and legal basis: Registered Charitable Trust

Registration number: CC48898

Address: 196 Roydon Downs Rd, RD9, Te Puke 3189

Phone: 07 218 2113 Email: info@youthencounter.co.nz

Website: www.youthencounter.co.nz

Instagram: www.instagram.com/youthencounternz

Facebook: <https://www.facebook.com/YouthEncounterNZ>

View charity at: www.register.charities.govt.nz/Charity/CC48898

OUR VISION

Our vision is to empower all young people of Aotearoa New Zealand to Live Life Wide Open. We are dedicated to creating an environment where genuine acceptance can be found and authentic connections formed. Through our fun culture, we create a space where people not only discover their true value but are also empowered to live life to the fullest.

CORE VALUES

Creating a **FUN** environment for people to belong

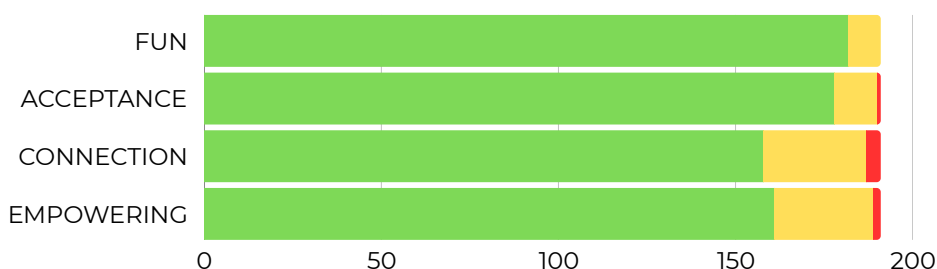
Meeting people where they are at with **ACCEPTANCE**

Developing a strength-based community through genuine **CONNECTION**

EMPOWERING people to release their God-given potential,

Participants' experience of our core values...

● Very much ● Somewhat ● Not very

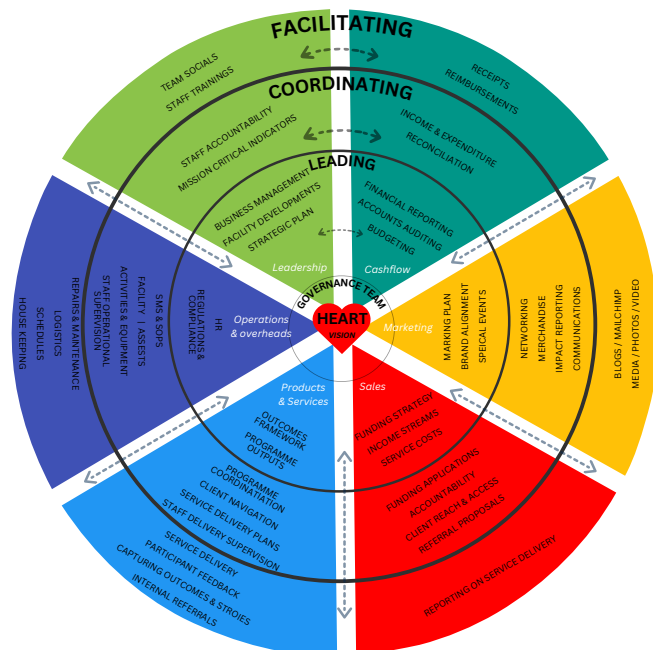


ENTITY STRUCTURE

The consolidated performance report for the “Group” is for the not-for-profit entity comprising Youth Encounter Ministries Trust (YEMT) and its wholly owned subsidiary Youth Encounter Limited Partnership (YELP).

Governance Structure: Our governance board comprises four trustees, supported by an advisor (secretary), the CEO of YEMT, and a Director of YELP.

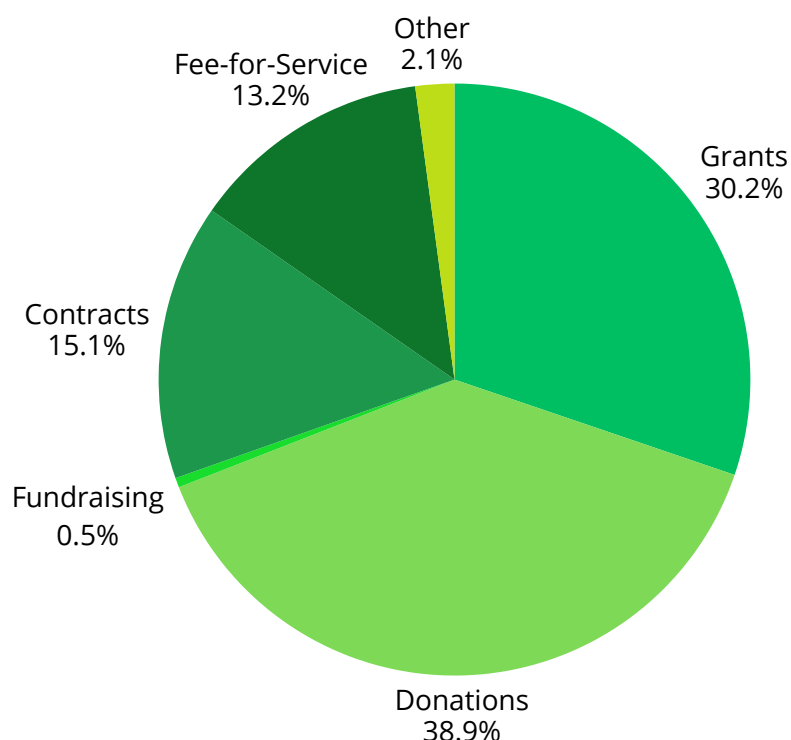
Operational Structure: Daily operations are managed by our Leadership Team. Programme delivery is handled by our Coordinator Team, with essential contributions from our Facilitator Staff and Volunteers, ensuring effective achievement of our strategic outcomes.



INCOME STREAMS

Youth Encounter relies on a diverse array of revenue streams for sustaining its operations and fulfilling its mission. The primary sources of cash and resources income include donations, government contracts, funding grants, fundraising initiatives, and participant fees. These multifaceted methods used by Youth Encounter to raise funds and leverage various channels of partnerships, ensures financial stability and enables the organization to effectively carry out its mission through the service delivery of its programmes.

“I learnt to always look forward and that I always have a choice to go towards in my potential.”





Kia ora everyone,

As I reflect on the past year, one word comes to mind: gratitude.

Youth Encounter has never simply been about delivering programmes. It has always been about creating spaces where young people can encounter belonging, discover who they are, and step into the life they were created for. Every camp, mentoring session, therapy programme, volunteer conversation, ride day, surf session, and shared meal is part of that bigger story.

This year has been a reminder that transformation is often quieter than we expect. It is found in the young person who begins to believe they have a future. The participant who discovers they are valued. The volunteer who finds confidence to lead. The staff member who grows into greater responsibility and influence. These are the moments that continue to inspire me.



Personally, this year has also been a season of growth. For many years I have carried a deep sense of responsibility to build, protect, and provide for Youth Encounter. While that commitment remains, I have found myself learning again what it means to trust. Trust God. Trust the team. Trust the journey. Trust that our role is not to control every outcome but to faithfully steward what has been placed in our hands.

As an organisation, we continue to mature. Our governance has strengthened, our systems have improved, our team has grown in capability, and our financial position has become more sustainable. These are not ends in themselves, but foundations that allow us to serve young people well for many years to come.

I am incredibly grateful to our trustees, staff, volunteers, funders, supporters, donors, and community partners. Your belief in young people and your belief in this vision makes this work possible.

As we look ahead, my hope remains the same as it was when Youth Encounter first began: that every young person would discover their God-given identity, purpose, hope, and resilience, and have the opportunity to Live Life Wide Open.

Blessings,

Mary

Founder & CEO



"Has helped me to
think about my actions
and my future"

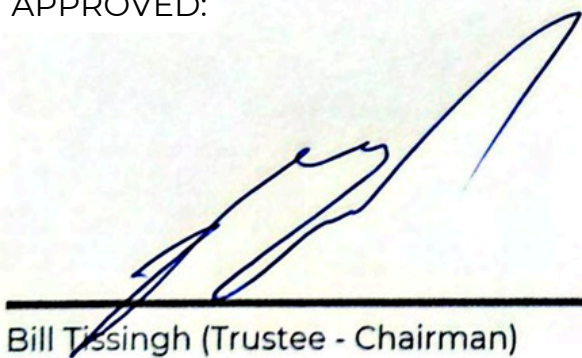
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APPROVAL

The Trustees are pleased to present the approved performance report including the historical performance report of YOUTH ENCOUNTER MINISTRIES TRUST for the period ended 31 March 2026.

APPROVED:



Bill Tissingh (Trustee - Chairman)

Date: 13/08/2026



13/08/2026

Andrew Clements (Trustee - Treasurer)

Date: 13/08/2026

SERVICE PERFORMANCE

Outcomes

Youth Encounter has four strategic outcomes that show the difference we are making in our young people's lives. Outcomes are measured with indicators to assess if anyone is better off from the programmes we are delivering. Outcomes are strategically set for each programme within a programme logic and delivered through our Live Life Wide Open Track.

The following outcome results are taken from 192 participant feedback forms, which is **56%** of our young people giving feedback.

"I can fully talk to other people about my feelings, I never used to be able to do that. I've learnt heaps about myself like how to trust more people."

● Very much/Definitely ● Some what/Kind of ● Not very ● Blank

32% felt 'kind of' strengthened...

...and 64% said they definitely felt strengthened in their mana & self-worth.

**OUTCOME ONE
IDENTITY**

97% said they 'somewhat' or 'definitely' increased their motivation & sense of purpose for life.

**OUTCOME TWO
PURPOSE**

97% said they 'somewhat' or 'definitely' now feel more hopeful about their future.

**OUTCOME THREE
HOPE**

20% felt they 'kind of' increased their resilience...

76% reported they definitely grew in resilience & they now feel greater freedom in life.

**OUTCOME FOUR
RESILIENCE**

99%

99% of our participant feedback reported **people felt safe** while at Youth Encounter!

72%

From our participant feedback, 72% gave Youth Encounter a **5 out of 5 recommendation rating**.

"I've learnt, if I set goals and apply myself, then I can achieve them"

Service Engagements

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Programme engagement refers to the active involvement of individuals who have participated in one of our services across our five core programmes.

560

A total of 560 **programme engagements delivered**, a 19% decrease from the previous FY.

345

Worked with 345 **individual young people**, compared to 472 in the previous FY.

\$2288

An **average** of \$2288 was **invested per individual person**, an increase of \$549 from previous FY.

272

A total of 272 people attended the **8 community events** we provided.

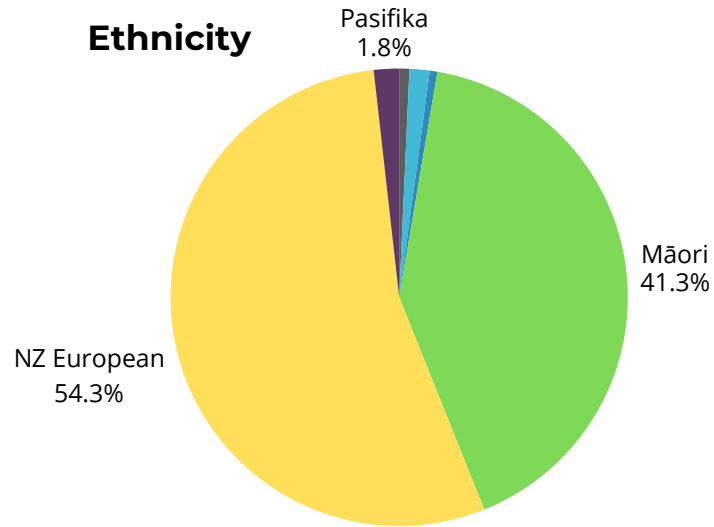
Gender

77.5% MALE

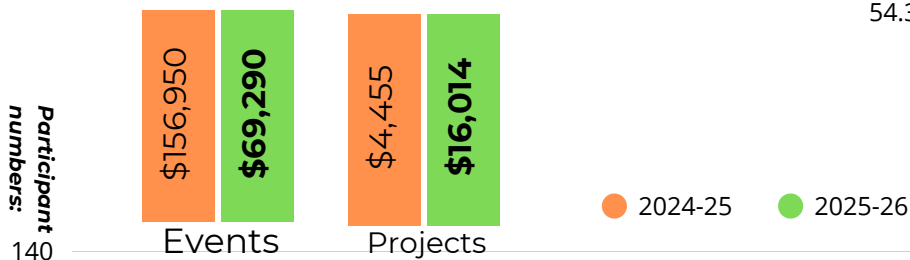
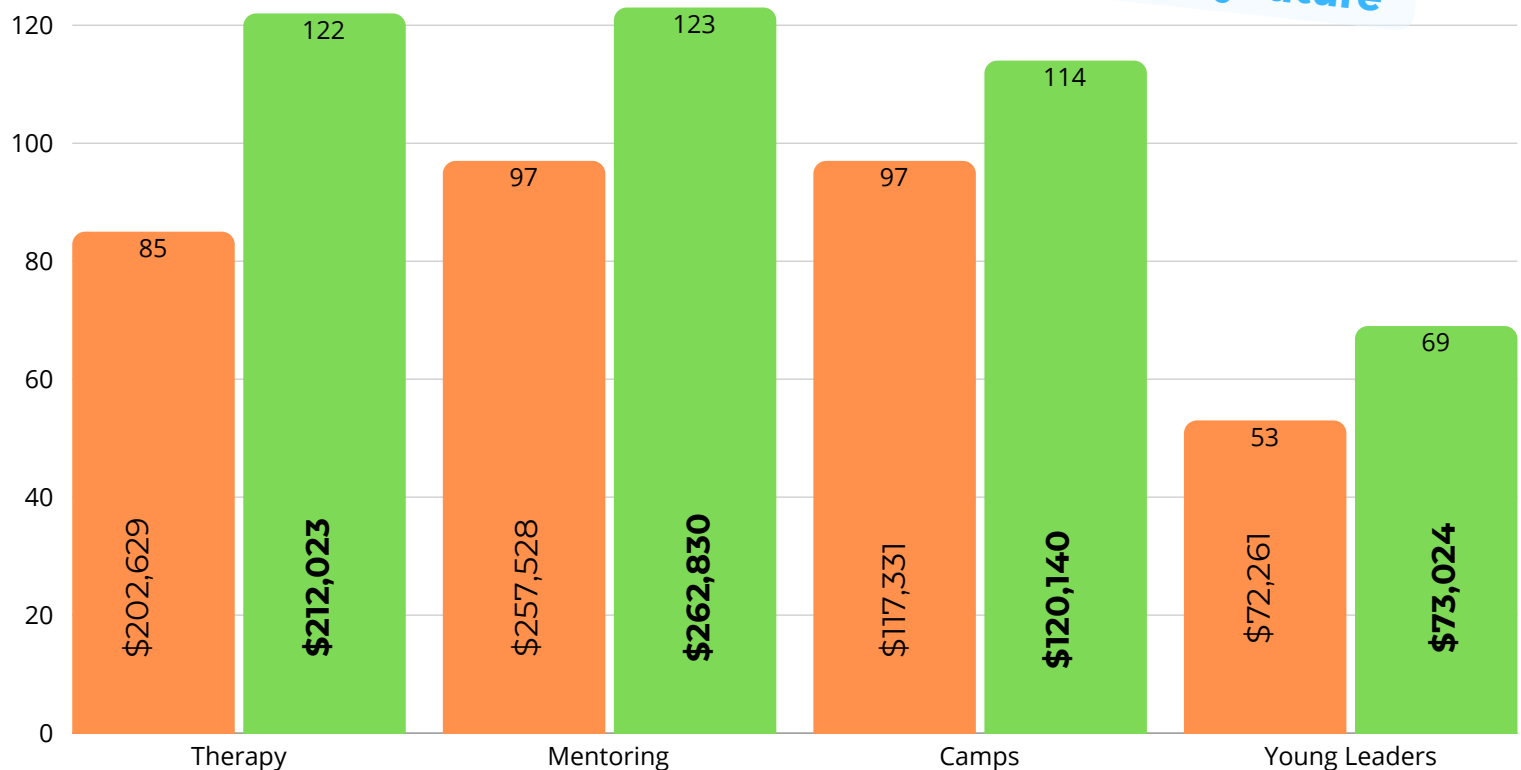
22.5% FEMALE



Ethnicity



Programme Investments



"Has helped me to think about my actions and my future"

This year, Youth Encounter refined its reporting methodology by separating community events from our core therapeutic and developmental programmes, providing a more accurate reflection of programme intensity and participant investment. While this has reduced some comparative programme statistics, it better demonstrates our strategic focus on delivering deeper, longer-term support to young people, with community event participation now reported separately. The measure 'Percentage of New and Returning Participants' was discontinued in FY2025-26 due to changes in participant tracking systems that affected the reliability and comparability of the data.

KEY OBJECTIVES

These are the four key objectives that we believe are critical to fulfilling our mission;

1. **Culture Driven** – Powerful culture that leads change
2. **Impact Focused** - Sustainable and measurable outcomes
3. **Energized Staff** - Engaged and empowered team
4. **Safe Environment** - A safe space for clients and team

“It taught me how to overcome challenges and how to have a positive attitude towards tough things in life. It showed me how to have more respect for myself - a superposition mindset. To focus on my future and going to school.”

STAFF

The success of Youth Encounter is rooted in the dedication and expertise of our staff. Their commitment, passion, and hard work drive our impactful initiatives and positively transform the lives of the youth we serve. Their skills, innovation, and teamwork create a dynamic work environment, essential for the growth and success of our programs. Simply put, our mission would not be possible without the incredible contributions of our staff.

Employed Staff (average week);

- **People employed full time: 7**
- **People employed part time: 7**

Average paid hours per week: 339

Volunteer Staff (whole year);

- **Total volunteers: 38**
- **Volunteer hours: 3823.5**

COMPLIANCE

- We are committed to achieving high industry standards and have certified accreditation with Adventure Mark.
- We hold a current Level 2 Social Sector Accreditation, as a specialist in outdoor pursuits and camps.



FINANCIAL PERFORMANCE

STATEMENT OF FINANCIAL PERFORMANCE HOW WAS IT FUNDED? WHAT DID IT COST? FOR THE YEAR ENDED 31 MARCH 2026

	Note	This Year \$	Last Year \$
<u>REVENUE</u>			
Donations, koha, bequests and other fundraising	1	335,903	218,246
General grants	1	181,217	141,415
Capital grants and donations	1	9,400	5,000
Government service delivery grants/contracts	1	119,979	201,332
Non-government service delivery grants/contracts	1	81,158	86,905
Revenue from commercial activities	1	127,006	172,755
Interest, dividends and other investment revenue	1	2,422	3,754
Other revenue	1	16,989	5,402
Total Revenue		874,074	834,809
<u>EXPENSES</u>			
Expenses related to fundraising	2	476	6,533
Employee remuneration and related expenses	2	629,188	668,432
Volunteer related expenses	2	170	802
Expenses related to commercial activities	2	25,824	28,551
Other expenses related to service delivery	2	72,148	78,072
Grants and donations made	2	0	150
Other expenses	2	61,751	80,514
Total Expenses		789,556	863,054
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		84,519	(28,245)
<u>SPECIAL PROJECTS</u>			
Donations - Property Project	3	20,000	1,000
Total Special Projects		20,000	1,000
<u>SURPLUS / (DEFICIT) FOR THE YEAR</u>		104,519	(27,245)

FINANCIAL POSITION

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STATEMENT OF FINANCIAL POSITION
WHAT THE ENTITY OWNS? WHAT THE ENTITY OWES?
AS AT 31 MARCH 2026

	Note	This Year \$	Last Year \$
<u>CURRENT ASSETS</u>			
Bank accounts and cash	4	288,582	213,871
Debtors and prepayments	4	10,388	11,424
Inventory	4	1,447	1,681
		<u>300,417</u>	<u>226,976</u>
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	6	1,420,079	1,446,229
Resource Consent Fees - to date	4	19,251	0
		<u>1,439,330</u>	<u>1,446,229</u>
TOTAL ASSETS		<u><u>1,739,746</u></u>	<u><u>1,673,205</u></u>
<u>CURRENT LIABILITIES</u>			
Creditors and accrued expenses	5	21,102	34,945
Employee costs payable	5	15,512	20,947
Unused Donations & Grants	5	81,300	100,000
Loans	5	320,000	320,000
TOTAL LIABILITIES		<u>437,914</u>	<u>475,891</u>
NET ASSETS (Total Assets less Total Liabilities)		<u><u>1,301,832</u></u>	<u><u>1,197,313</u></u>
<u>ACCUMULATED FUNDS</u>			
Accumulated surpluses/(deficits)	7	<u>1,301,832</u>	<u>1,197,313</u>
Total Accumulated Funds		<u><u>1,301,832</u></u>	<u><u>1,197,313</u></u>

STATEMENT OF CASH FLOWS
HOW THE ENTITY HAS RECEIVED AND USED CASH
FOR THE YEAR ENDED 31 MARCH 2026

	This Year \$	Last Year \$
<u>CASH FLOWS - Operating Activities</u>		
Operating receipts		
Donations, koha, bequests & other general fundraising	355,288	210,525
General grants	161,217	178,455
Capital grants and donations	9,400	5,000
Government service delivery grants/contracts	119,979	201,332
Non-government service delivery grants/contracts	83,010	86,353
Gross sales from commercial activities	127,890	182,414
Interest or dividends received	2,422	3,754
GST received	49,266	69,813
Other cash received	13,000	3,250
	<hr/>	<hr/>
Total Operating receipts	921,472	940,896
Operating payments		
Payments related to public fundraising	(476)	(6,533)
Employee remuneration and other related payments	(633,623)	(688,352)
Volunteer related payments	(170)	(802)
Payments related to commercial activities	(24,452)	(20,741)
Other payments related to service delivery	(73,274)	(94,652)
Grants and donations paid	0	(150)
GST paid	(63,880)	(64,919)
Other payments	(28,133)	(34,204)
	<hr/>	<hr/>
Total Operating payments	(824,007)	(910,354)
Total Cash Flows from Operating Activities	97,465	30,542
<u>CASH FLOWS - Other Activities</u>		
Receipts from other activities		
Receipts from sale of property, plant and equipment	6,261	3,826
Proceeds from loans borrowed from other parties	320,000	2,848
Receipts from other activities	0	0
	<hr/>	<hr/>
Total Receipts from other activities	326,261	6,674
Payments from other activities		
Payments to acquire property, plant and equipment	(9,764)	(6,783)
Repayments of loans borrowed from other parties	(320,000)	0
Payments for other activities	(19,251)	(2,848)
	<hr/>	<hr/>
Total Payments from other activities	(349,015)	(9,631)
Total Cash Flows from Other Activities	(22,754)	(2,957)
NET INCREASE / (DECREASE) IN CASH	<hr/> <hr/>	<hr/> <hr/>
	74,711	27,585
<u>CASH BALANCES</u>		
Cash and cash equivalents at beginning of period	213,871	186,286
Net Increase / (Decrease) in cash for the period	74,711	27,585
	<hr/>	<hr/>
Cash and cash equivalents at end of period	<hr/> <hr/>	<hr/> <hr/>
	288,582	213,871

STATEMENT OF ACCOUNTING POLICIES
HOW DID WE DO OUR ACCOUNTING
FOR THE YEAR ENDED 31 MARCH 2026

Reporting Entity

The reporting entity is Youth Encounter Ministries Trust (the "Trust"). The Trust is domiciled in New Zealand and is a charitable organisation registered under the Charitable Trusts Act 1957 and the Charities Act 2005. The performance report presented is that of Youth Encounter Ministries Trust (YEMT) and its controlled entity Youth Encounter Limited Partnership (YELP).

Basis of Preparation

The entity has elected to apply XRB's Tier 3 (Not For Profit) Standard on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future. All values are reported in New Zealand Dollars.

Comparatives

The comparative figures in the report relate to a period of 12 months.

Goods & Services Tax (Exclusive)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Youth Encounter Ministries Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Accounts Receivable

Accounts receivable are stated at expected realisable value.

Trade & Other Payables

Trade & other payables are stated at cost.

Fixed Assets & Depreciation

Fixed Assets are stated at cost less aggregate depreciation.

Depreciation is calculated using rates that allocate the cost of an asset, less any residual value, over its useful life.

Inventories

Inventories are measured at the lower of cost and net realisable value using a standard costing method.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

STATEMENT OF ACCOUNTING POLICIES HOW DID WE DO OUR ACCOUNTING FOR THE YEAR ENDED 31 MARCH 2026

Loans

Loans are recognised at the amount borrowed.

Tier 2 PBE Accounting Standards Applied

The Trust has elected to apply the following Tier 2 standards:

- PBE-IPSAS 35 Consolidated and Separate Financial Statements.

Basis of Consolidation

The consolidated performance report comprise the performance report of Youth Encounter Ministries Trust and Youth Encounter Limited Partnership as at 31 March 2026.

Controlled entities are those entities over which the trust has the power to govern the financial and operating policies so as to obtain benefits from their activities.

The performance reports of the controlled entities are prepared for the same reporting period as the Trust using consistent accounting policies. In preparing the consolidated performance report, all inter-entity balances, transactions resulting from intra-group transactions have been eliminated fully.

Consolidated entities are fully consolidated from the date on which control is obtained by the Group and cease to be consolidated from the date on which control is lost. Assets, liabilities, income and expenses of a controlled entity acquired or disposed of during the year are included in the performance report from the date the Group gains control until the date the Group ceases to control the controlled entity.

"I feel peaceful
when I come here -
like it is home away
from home"

NOTES TO THE PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2026

	This Year \$	Last Year \$
<u>1. Analysis of Revenue</u>		
<u>Donations, koha, bequests and other general fundraising activities</u>		
Donations - General	334,572	202,081
Fundraising Income	1,331	7,470
Sponsorship Income	0	8,696
Total - Donations & other general fundraising activities	335,903	218,246
<u>General grants</u>		
Acom Foundation	20,000	15,000
Aotearoa Gaming Trust	4,000	13,460
Bay Trust	50,000	45,000
Chenery Memorial Trust	0	1,000
CVC Volunteering	1,800	0
Kiwi Gaming Foundation Limited	0	5,135
Lottery Grants Board	25,000	20,000
Milestone Foundation	0	4,500
NZ Community Trust	0	5,000
Rano Community Trust	0	1,390
Tauranga Energy Consumer Trust (TECT)	75,000	25,000
The Lion Foundation	2,417	2,930
The Tidd Foundation Incorporated	3,000	3,000
Total - General grants	181,217	141,415
<u>Capital grants and donations</u>		
Mercury Tauranga Grants	500	0
Nautilus Marine Underwriting Agency	0	5,000
NZ Community Trust	5,000	0
Western BOP District Council	3,900	0
Total - Capital grants and donations	9,400	5,000
<u>Government services delivery grants/contracts</u>		
Government Grants	4,000	0
Government Contracts	115,979	201,332
Total - Government services delivery grants/contracts	119,979	201,332

NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2026

	This Year \$	Last Year \$
<u>1. Analysis of Revenue (continued)</u>		
<u>Non-government services delivery grants/contracts</u>		
Aotearoa Gaming Trust	8,736	0
Ara Taiohi	0	552
Bay of Plenty Education Trust	0	10,000
BlueSky Community Trust	0	4,200
Common Good Foundation	0	5,000
Gallagher Charitable Trust	0	7,000
Geyser Foundation	0	2,500
Glenice & John Gallagher Foundation	8,000	7,500
John Ilott Trust	2,000	2,000
Kiwanis	1,000	0
Mana Aki	1,000	5,000
Mercury Tauranga Community Grants	0	900
One Foundation	9,222	8,816
Pub Charity	0	(563)
Rehabilitation Welfare Trust	0	1,000
Rotorua Trust	15,000	11,000
Tauranga City Council	10,000	0
The Mazda Foundation	0	1,500
Trust Waikato	2,000	2,000
Tu Manawa Active Aotearoa/Sport Bay of Plenty	24,200	10,500
We Care Community Trust	0	5,000
Western Bay of Plenty District Council	0	3,000
	<hr/>	<hr/>
Total - Non-government services delivery grants/contracts	81,158	86,905
<u>Revenue from commercial activities</u>		
Bike Hire	0	1,280
EFS Sales	5,845	7,984
Participant fees	120,412	162,741
Rental/Lease	750	750
	<hr/>	<hr/>
Total - Revenue from commercial activities	127,006	172,755
<u>Interest, dividends and other investment revenue</u>		
Interest Income	2,422	3,754
	<hr/>	<hr/>
Total - Interest, dividends and other investment revenue	2,422	3,754
<u>Other revenue</u>		
Profit on Sale of Assets	3,989	2,152
Sundry Income	1,000	250
Wage Subsidy Income / Apprenticeship Boost	12,000	3,000
	<hr/>	<hr/>
Total - Other revenue	16,989	5,402
	<hr/>	<hr/>
TOTAL REVENUE	874,074	834,809

**NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

	This Year \$	Last Year \$
<u>2. Analysis of Expenses</u>		
<u>Expenses related to public fundraising</u>		
Fundraising Expenses	0	1,995
Marketing	476	4,537
	<hr/>	<hr/>
Total - Expenses related to public fundraising	476	6,533
<u>Employee remuneration and other related expenses</u>		
Accident Compensation Corporation Levies	5,085	4,725
Contractors	0	2,498
Development & Training	7,157	9,348
Supervision / Pastoral Care	548	217
Wages - Gross	598,385	633,006
Wages - Kiwisaver (Employer)	18,012	18,638
	<hr/>	<hr/>
Total - Employee remuneration and related expenses	629,188	668,432
<u>Volunteer related expenses</u>		
Volunteers	170	802
	<hr/>	<hr/>
Total - Volunteer related expenses	170	802
<u>Expenses related to commercial activities</u>		
EFS - Cost of Goods Sold	6,284	7,819
Accommodation	10,664	10,888
Activity Costs	6,034	7,219
Rates	2,842	2,624
	<hr/>	<hr/>
Total - Expenses related to commercial activities	25,824	28,551
<u>Other expenses related to service delivery</u>		
Advertising	87	395
Bank Fees	80	58
Client Management	6,706	3,601
Electricity - Lighting, Power & Heating	2,203	2,485
Facility Costs	3,261	7,423
Food	3,925	6,214
General Expenses	0	0
Governance	212	809
Insurance - General	14,193	16,179
Learning Resources	1,948	1,827
Office Supplies	556	928
Repairs & Maintenance	635	0
Safety Management	3,823	7,286
Security Expenses	0	0
Small Value Assets	750	1,139
Software Tech	2,626	2,530
Stripe Fees	15	44
Telecommunications	1,540	3,510

NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2026

	This Year \$	Last Year \$
<u>2. Analysis of Expenses (continued)</u>		
Transportation	16,007	13,529
Vehicle Expenses	5,481	4,233
Vehicle Lease - Marac	<u>8,099</u>	<u>5,883</u>
 Total - Other expenses related to service delivery	 72,148	 78,072
 <u>Grants and donations made</u>		
Donations to Others	<u>0</u>	<u>150</u>
 Total - Grants and donations made	 0	 150
 <u>Other expenses</u>		
Accountancy	1,346	1,116
Accounting Audit/Review	8,269	5,000
Depreciation	33,642	46,154
Interest - Bank	0	2
Interest - Marac (Vehicle Lease)	2,186	3,700
Interest - Mortgage	15,828	23,426
Legal Expenses	479	1,115
Loss on Sale/Disposal of Asset	<u>0</u>	<u>0</u>
 Total - Other expenses	 61,751	 80,514
 TOTAL EXPENSES	 789,556	 863,054
 <u>3. Special Projects</u>		
Donations - Property Project	<u>20,000</u>	<u>1,000</u>
 Total - Special Projects	 20,000	 1,000

Since April 2021 the Board of Trustees have continued with the opportunity to invest into, and secure a physical home-base. This is a particular project designed to create stability and security for our operations. The donations recorded are not available for operations of the Trust and are therefore not included in the operational surplus/(deficit).



**NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

	This Year \$	Last Year \$
4. Analysis of Assets		
<u>Bank accounts and cash</u>		
BNZ Bank - 00 A/c	20,574	22,946
BNZ Bank - 02 A/c	774	1,193
BNZ Bank - 25 A/c	255,278	185,976
Stripe Youth Encounter	0	66
BNZ Bank - 00 A/c (YELP)	11,444	3,678
BNZ Bank - 01 A/c (YELP)	512	11
Cash on Hand	0	0
Total - Bank accounts and cash	288,582	213,871
<u>Debtors and prepayments</u>		
Accounts Receivable	10,388	11,424
Total - Debtors and prepayments	10,388	11,424
<u>Inventory</u>		
Stock on Hand	1,447	1,681
Total - Inventory	1,447	1,681
TOTAL CURRENT ASSETS	300,417	226,976
<u>Other non-current assets</u>		
Resource Consent Fees - to date	19,251	0
Total - Other non-current assets	19,251	0
5. Analysis of Liabilities		
<u>Creditors and accrued expenses</u>		
Accounts Payable	5,375	4,240
GST Payable	15,728	30,705
Total - Creditors and accrued expenses	21,102	34,945
<u>Employee costs payable</u>		
Annual Leave Accrual	15,512	20,947
Total - Employee costs payable	15,512	20,947
<u>Unused Donations & Grants with Conditions</u>		
Grants Yet to be Used	81,300	100,000
Total - Unused Donations & Grants	81,300	100,000
<u>Loans</u>		
Loan - Baygold Orchards**	320,000	320,000
Total - Loans	320,000	320,000
TOTAL LIABILITIES	437,914	475,891

** - The term of the loan is 5 years with no regular principal payments. The interest rate on the loan at balance date is 4.11%. Baygold Orchards has a registered first mortgage security over the property situated at 196 Roydon Downs Road, Paengaroa.

NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2026

6. Property, Plant & Equipment

Asset Class	Current Year					
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Land	982,172	-	-	426	-	981,746
Buildings	356,314	2,463	-	2,612	-	356,165
Plant & Equipment	61,466	3,910	-	12,418	-	52,958
Motor Vehicles	46,277	3,391	2,272	18,186	-	29,210
Total	1,446,229	9,764	2,272	33,642	-	1,420,079

Asset Class	Last Year					
	Opening Carrying Amount	Purchases	Disposals	Depreciation and Impairment	Revaluation Movements	Closing Carrying Amount
Land	982,598	-	-	426	-	982,172
Buildings	358,927	-	-	2,612	-	356,314
Plant & Equipment	80,016	-	-	18,550	-	61,466
Motor Vehicles	65,734	6,783	3,826	22,414	-	46,277
Total	1,487,274	6,783	3,826	44,002	-	1,446,229

“It made me think deeper about my life and how my actions and mindset impact me.”



**NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

	This Year \$ 2026	Last Year \$ 2025
<u>7. Accumulated Funds</u>		
<u>Accumulated Funds</u>		
Opening Balance	1,197,313	1,224,558
Accumulated surpluses / (deficits)	<u>104,519</u>	<u>(27,245)</u>
Total - Accumulated Funds	1,301,832	1,197,313

8. Corrections to Prior Periods

There are no corrections to prior periods this year (Last Year - Nil).

9. Investments

Youth Encounter Limited Partnership	100%	100%
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On 19 May 2020 the Youth Encounter Limited Partnership (YELP) was formed. As Youth Encounter Ministries Trust is the only partner, YELP has been consolidated into the group financial statements for the Trust.

10. Commitments

<u>Asset - Rental or Lease</u>	2026	2025
Marac Finance Vehicle Lease - 48 month term ending 30 June 2025 (excl GST)	0	32,744
Marac Finance Vehicle Lease - 38 month term ending 4 August 2028 (excl GST)	23,384	0.00

Marac Finance

The Trust entered into a lease agreement with Marac Finance on 10 July 2025 to lease an Isuzu D-Max 4WD Utility vehicle. The lease is for a term of 38 Months. Installments are \$689.03 per month with a final balloon payment on 4 August 2028 of \$7,500.00

11. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2026 (Last year - Nil).

12. Significant Donations and Grants with conditions not recorded as a liability

There are no significant grants or donations with conditions attached that are not recorded as a liability.

<u>13. Related Parties</u>	2026	2025
Mary Frances Wanhill, who is a person that has significant influence over the Trust, received wages during the year from the Trust.	94,500	90,633
Joel Ivan Wanhill, who is a person that has significant influence over the Trust, received wages during the year from the Trust.	75,780	71,461
<u>Donations Made by Related Parties:</u>		
Mary Frances Wanhill	7,240	7,605
Joel Ivan Wanhill	5,200	4,000

There were no other transactions involving related parties during the financial year.

14. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - NIL).

15. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Independent assurance practitioner's review report to the trustees of Youth Encounter Ministries Trust

Report on the review of the performance report

What was reviewed?

We have reviewed the accompanying performance report of Youth Encounter Ministries Trust (the Entity) and its subsidiary (the Group), which comprises:

- the entity information,
- the statement of service performance,
- the consolidated statement of financial performance for the year then ended,
- the consolidated statement of financial position as at 31 March 2026,
- the consolidated statement of cash flows for the year then ended,
- the statement of accounting policies, and
- notes to the consolidated performance report.

Trustees' responsibilities for the performance report

The Trustees are responsible for:

- the preparation, and fair presentation of the performance report in accordance with the reporting requirements for Tier 3 Not-for-Profit Entities (Tier 3 (NFP) Standard);
- the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the Tier 3 (NFP) Standard;
- the preparation and fair presentation of service performance information in accordance with the Entity's measurement bases or evaluation methods, in accordance with the Tier 3 (NFP) Standard;
- the overall presentation, structure and content of the service performance information in accordance with the Tier 3 (NFP) Standard; and
- for such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial*

Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the Tier 3 (NFP) Standard. ISRE (NZ) 2400 and ISAE (NZ) 3000 (Revised) also require that we comply with relevant ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported aims and objectives, and quantification of the significant activities to the extent practicable, in the statement of service performance are suitable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and NZ AS 1 (Revised) *The Audit of Service Performance Information*. Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, the Group.

Conclusion



Our conclusion on the performance report

Based on our review, nothing has come to our attention that causes us to believe that:

- the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information is not appropriate and not meaningful in accordance with the Tier 3 (NFP) Standard; and
- the performance report does not present fairly, in all material respects:
 - a. the entity information for the year then ended;
 - b. the service performance for the year then ended;
 - c. the financial position of the Youth Encounter Ministries Trust as at 31 March 2026, and
 - d. its financial performance and cash flows for the year then endedin accordance with the Tier 3 (NFP) Standard.

WilliamBuck

William Buck Audit (NZ) Limited
Tauranga, 17 August 2026



Thank you for supporting the future of our youth—we are a not-for-profit charitable trust ensuring all your support is contributing towards a catalyst for positive change. Together, we can make a lasting impact on young lives in Aotearoa NZ through unleashing their God-given potential to Live Life Wide Open.

Support us at
www.youthencounter.co.nz/support
02-0452-0048320-000

**“made me see
everything differently
and changed my
perspective on life”**



196 Roydon Downs Rd, Paengeroa



07 218 2113



www.youthencounter.co.nz