

***The Presbyterian Church in Canada  
Synod of Central, Northeastern Ontario and Bermuda  
Cairn Camp Board – Report to Synod – Including Financial Statements  
October 4, 2023 Synod Meeting***

Cairn is pleased to report that we have successfully completed the youth-based summer programming portion of our Camping Ministry within the Synod. We are currently in the midst of our fall programming events which include in September Alumni Weekend and Women’s Wellness Weekend, as well as our Fall Work Weekend (October 14-15).

The Cairn Board would like to take this opportunity to thank all of the dedicated Cairn staff that contributed to the success of the summer youth programs that have been completed thus far, led by Michelle Roberts as Cairn Executive Director and Robynne Howard as Cairn Director. The Cairn Staff was required to continue to deal with many of the longer-term repercussions and impacts resulting from the Covid-19 pandemic, including the broader challenge being experienced by most congregations of re-engaging our youth and families in general in the life of the church and its various ministries.

Please find below an overview of the 2023 summer program and initiatives.

### **Thank You to All of the Supporters of Cairn**

On behalf of the Cairn Board and Staff, we would like to extend our heartfelt gratitude to the numerous organizations and personal donors that contributed to Cairn over the past year that facilitated the continued operations and financial survival of Cairn through these unprecedented times.

We would like to thank the many organizations and donors that have contributed to our 2023 camping season which include (but are not limited to) the following:

- The Synod of Central, Northeastern Ontario and Bermuda
- The Presbyterian Church of Canada
- The Presbytery of Brampton
- Armour Heights Presbyterian
- Cairn Cornerstone Crew – providing monthly donations to Cairn
- Cairn Community Members

We are also very grateful to many individuals, congregations, and Presbyteries for their prayerful support of the work of Camping Ministry and the Cairn staff throughout the year. Your ongoing dedication to the work we do together in Jesus’ name inspires us.

### **Recap of Summer and Fall Programming**

- Cairn provided a series of youth camps this summer over a six-week period covering programming for youth ages 5-16, as well as Family Camp which was extremely well attended with over 100 campers attending this summer.
- Camper registrations rebounded somewhat this summer with 293 campers attending the youth programs over a six week period. However, registrations were lower than initially projected, demonstrating the ongoing challenge of post-pandemic youth re-engagement.

- The teen age groups and programs continue to be most heavily impacted by the longer-term impacts of the pandemic, and many of those teens have not returned to camp as anticipated. This is a factor that will take multiple years to work through and gradually re-build.
- On a positive note, the Leader-in-Training (LIT) program was successfully run in July which is an important dimension to enable the ongoing faith formation and leadership development of teen campers (some of whom have waited years to have the opportunity to be LIT's), as well as to facilitate continuity in our staffing pipeline for next year.
- Registrations for the 2023 summer program tended to come in later in the spring and continued to come in throughout the summer, which is indicative of the ongoing uncertainty which has been a spin-off repercussion of the pandemic. This factor continues to create incremental challenges in terms of staff planning.
- Given the lack of continuity in the summer programming created by the pandemic, staffing continued to be a significant challenge in 2023. Covid has left a dramatic gap in our traditional staffing pipeline that is formulated from campers becoming Leaders-in-Training (LIT) and then graduating to be Staff Members.
  - Staffing challenges are further exacerbated by not being able to offer competitive wages to teenage staffers (who in many cases are striving to save for post-secondary education), as well as the nation-wide employment crisis within the hospitality, retail and service industries.
- The Adult Integration Program, which provides a camp experience to adults with differing needs, was held successfully again this summer, running at 100% capacity! This Program offers a positive experience and stability for many of the returning campers as well as much needed respite for their caregivers.
- For the summer of 2023, the focus for our Faith Formation activities was Galatians 5:22-23 the fruit of the Spirit. Along with camp wide TLC (Talking and Learning in Christ) sessions, this theme was the basis for prayer and praise from morning till night each day, both in large groups and in small groups during their cabin devotion circle groups. For some campers, camp TLC is their first exposure to the Gospel, and so incorporating it into everything we do is essential for our work of evangelizing. Staff also continued to engage in their own TLC activities this summer four evenings each week, led by the camp directors with the support of a visiting chaplain for two weeks of the summer season and the staff training session. Supporting the faith lives of our young adult staff members is essential to the growth of our mission of camping ministry.

#### Other Updates

- **Work Weekends and Site Updates**
  - The Spring Work Weekend in May focused on replacing the shingles on the main Lodge roof over the kitchen area, building change rooms in several cabins, as well as many other minor maintenance repair projects and general landscaping cleanup. A Fall Work Weekend is being held Oct 14-15<sup>th</sup> with the focus on several maintenance projects including:

- Painting multiple cabins
  - Painting shower stalls
  - Shingling the roof on one cabin
  - Maintenance to the rock-climbing wall
  - Installing benches and hooks in cabin changerooms
  - Hauling brush
  - Canoe repairs
  - Dock removal and repair, and much more!
- **2023 Capital / Extensive Site Maintenance Projects**

Another dimension of the pandemic was the fact that several capital projects that would have been scheduled between 2020-2022 were required to be deferred due to lack of funding, inability to have volunteers on site, supply chain constraints, and other factors. Given that, several critical, backlogged projects were required to be scheduled during 2023 such as the following:

***Projects Already Completed in 2023***

- Thicket (Executive Director’s Living Quarters) flooring and wall repairs (due to flooding and sewer line backup resulting from 100+ cm snowfall in a 24-hour period in Dec 2023, with immediate melting within days following the snowfall)
- Replacement of breaker equipment and main electrical feed supporting “tree” cabins
- Main Lodge shingle replacement
- Replacement of “Hobie” (after a 44 year tenure), with a new commercial dishwasher

***Projects Required to be Completed for Fall 2023 – Being Scheduled***

- Replacement of the fuse panel in the Health Centre with a breaker panel
- Replacement of secondary power pole with main disconnect switch and disconnect power to maintenance shop building
- Dismantle maintenance shop building
- Eliminate fuse panels in each cabin and replace with breaker panels
- Thicket Roof Replacement (roof has started leaking)
- Replacement of the kitchen floor in the dishwasher area and installation of a new rinse basin configuration
- Excavate existing drainage ditches, dig new ditches and add culverts to improve drainage and manage path erosion resulting from heavy snowfalls (winter 2022-2023) and extreme rainfall events occurring during July 2023

***Projects Being Planned for 2024 and Beyond (Pending Ability to Fund These Projects)***

- Replacement of the maintenance shed/ implementation of sea container storage units; building a roof cover between storage units to cover the tractor
- Standardization of cabin lighting to energy efficient LED light strips
- Upgrade of Main Lodge lighting to energy efficient LED lighting
- Upgrade Thicket electrical panel to breaker panel

- Painting of the Main Lodge chimney stack
  - Broader, ongoing investigations into options to consider for the longer-term:
    - Replacement of the Staff Washhouse
    - Creation of accessible washrooms for campers and staff
    - Creation of accessible pathways for wheelchair use
    - Creation of accessible accommodations to better support staffing diversity as well as expanded youth and adult programming
    - Upgrading the Septic System to support incremental washroom facilities
- **Financial Planning:** Despite the ongoing challenging environment in 2023 with registrations being lower than anticipated, the immediate fiscal pressures were offset to some degree as a function of lower variable costs (due to fewer campers), lower staffing levels, as well as prudent expense management.
  - Cairn remains in a relatively solid financial position coming into the fall and winter months. The current cash flow position appears to be sufficient to cover the upcoming months until 2024 summer registrations begin flowing in but is tighter than desired.
  - Cairn's 2023 Financial Statements (as of September 15, 2023) appear at the end of this report.
  - However, we anticipate that along with the need we have to complete the urgent capital projects listed above for this fall (some of which arose in 2023 and were not originally factored into the 2023 budget) as well as our list of high priority capital projects requiring funding in 2024, we continue to strive to provide more reasonable compensation for our staff. This is a matter of just remuneration for the incredible work being done by our staff as well as the fact that low wages means that many potential staff members must choose to work elsewhere to support their post-secondary education.

We are determined to continue to raise our wages which are currently below minimum wage in many cases (which is legal for seasonal camp staff) especially considering the time and talents of our staff members. We have built small increases for all staff into our annual budgets for the foreseeable future, but our need for an immediate capital investment might necessitate a pause on these staff funding increases unless we have access to additional funding.

Low wages for our staff may mean that many young people are prevented from applying to work at camp which inequitably affects low income and often racialized groups posing an obviously unacceptable impediment to camp providing a more diverse staff team. From a faith standpoint, increasing staff wages also allows for more young adults to have the opportunity to spend their summer working in camping ministry which is a formative faith experience.

- Cairn was successful in receiving \$32,000 under the Canada Summer Jobs Program for 2023 which covered 6 seasonal staff positions for 7 weeks at minimum wage. Please note that minimum wage is above our usual summer staff compensation rate (as previously stated).

- Cairn submitted its first installment repayment of \$18,582 in June 2023 for the FEDNOR RRRF Program interest free loan that was obtained in summer 2020 as a means to augment our cash flow that year when the camp was closed for the full summer. The full value of the loan (\$55,746) is scheduled to be repaid over a 3-year period from 2023-2025.
- Synod Executive has endorsed Cairn’s planned applications for the following PCC grant opportunities applicable for the 2024 season:
  - The Creative Ministry with Children and Youth Grant
  - Special Projects Grant
  - Bursary Fund for Lay Education
- **Fundraising:** Cairn’s monthly donor campaign entitled the **Cairn Cornerstone Crew** continues as the foundation for our fundraising efforts and Cairn plans to further its efforts to focus on expanding the number of donors contributing via this program.
  - Cairn’s annual “[Clear the List](#)” fundraising campaign was once again quite successful in allowing Cairn to acquire a number of specific items in support of various program activities such as art and craft supplies, sporting goods, tools and other required staff equipment.
  - Cairn’s Campership Program fundraiser in December 2022 was extremely successful in raising over \$12,000 to replenish the Campership fund that is utilized to subsidize camper fees for families in need. In 2023, there were more requests for support from the Campership Fund than in any previous year, with over \$17,000 in funds being awarded to approximately 23% of all campers in order to make their experience of attending camp this summer a reality.

- **Board Member Status and Development of Committee Structures**

Over the course of the past year, Cairn has added one new member to its Board. The Board is currently comprised of the following individuals: Dave Dougall (Convenor), Rev. Karen Pozios (Faith Formation & Fundraising), Spencer Blake (Secretary & Marketing), Richard Shaver (Treasurer), Heather Cavill (Member-at-Large), and our newest member, Ian Rome (Site/Facilities), whom we welcomed to the Cairn Board in April 2023. We are continuing to actively recruit new members at large, as well as a Human Resource Lead, and a replacement for our Treasurer who’s second term on the Cairn Board is expiring this Fall.

In order to facilitate succession planning for Board members rotating off the Board, Cairn is striving to implement a robust committee structure which will allow volunteers to gain experience in a functional area that may one day lead to a position as a Board member. New committees are in the process of being formulated this Fall for Finance, Marketing, Fundraising and Facilities, in addition to the active support already being provided by the Alumni Committee. Please spread the word to anyone that you feel may be interested in contributing their time and experience to one of these committees in order to provide much needed support to the Cairn staff.

The Cairn Board would again like to express our immense appreciation for the strong leadership provided by Michelle Roberts and Robynne Howard throughout 2023 as they continued to navigate through higher than usual levels of uncertainty in this post-pandemic period as they successfully implemented the summer youth Camping Ministry program in our Synod. Likewise, we are extremely grateful to all of Cairn's dedicated and talented Staff that have continued to demonstrate their flexibility and creativeness to work through these unique and challenging circumstances. We seek to live out our calling to provide faith formation through Camping Ministry in the Synod of Central, Northeastern Ontario and Bermuda.

Respectfully Submitted,

Dave Dougall  
Convenor  
Cairn Camp Board

**Cairn Family of Camps  
Balance Sheet  
As of September 15, 2023**

	<u>Total</u>
<b>Assets</b>	
<b>Current Assets</b>	
Total Cash and Cash Equivalent	129,242.06
Total Accounts Receivable (A/R)	0.00
1300 Inventory Asset	0.00
Total 1400 Prepaid Assets	8,831.77
1997 Accrued Assets	0.00
1998 Uncategorized Assets	<u>0.00</u>
<b>Total Current Assets</b>	<b>\$ 138,073.83</b>
<b>Non-current Assets</b>	
Total 1500 Vehicles	5,433.34
Total 1510 Equipment	34,907.37
Total Property, plant and equipment	40,340.71
1600 PCC Investment	<u>81,281.55</u>
<b>Total Non Current Assets</b>	<b>\$ 121,622.26</b>
<b>Total Assets</b>	<b>\$ 259,696.09</b>
<b>Liabilities and Equity</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Total Accounts Payable (A/P)	0.00
Total Credit Card	2,565.13
Total 2200 Payroll Payable	12,582.33
Total 2300 Receiver General Payable	9,957.77
2400 Unearned Revenue	
2410 Prepaid Fees	5,919.64
2411 Seasonal Wage Subsidies	0.00
2412 Restricted Grants	0.00
Total 2420 Restricted Donations	51,434.66
Total 2600 Current Portion of Loans Payable	18,582.00
Total Payroll Liabilities	<u>-367.16</u>
<b>Total Current Liabilities</b>	<b>\$ 100,674.37</b>
<b>Non-current Liabilities</b>	
Total 2700 Loans Payable	<u>18,582.00</u>
<b>Total Non-current Liabilities</b>	<b>\$ 18,582.00</b>
<b>Total Liabilities</b>	<b>\$ 119,256.37</b>
<b>Equity</b>	
<b>Total Equity</b>	<b>\$ 140,439.72</b>
<b>Total Liabilities and Equity</b>	<b>\$ 259,696.09</b>

**Cairn Family of Camps  
Profit and Loss  
January 1 - September 15, 2023**

	<u>Total</u>
<b>INCOME</b>	
4000 Programme Fees	224,418.31
4100 Tuck	13,575.83
4200 Rental Revenue	,494.53
Total 4400 Contributions	161,772.59
4999 Uncategorized Income	<u>1,050.00</u>
<b>Total Income</b>	<b>\$ 443,311.26</b>
Total Cost of Goods Sold	<u>13,841.94</u>
<b>GROSS PROFIT</b>	<b>\$ 429,469.32</b>
<b>EXPENSES</b>	
Total 5100 Payroll & Benefits Expense	272,908.89
Total 5200 Programme	13,598.08
Total 5300 Ancillary Expenses	52,322.84
Total 5400 Administration Expenses	16,244.90
Total 5500 Operating Expenses	76,910.31
5600 PST Expense	<u>1,414.87</u>
<b>Total Expenses</b>	<b>\$ 433,399.89</b>
<b>OTHER INCOME</b>	
<b>Total Other Income</b>	<u>22,713.01</u>
<b>PROFIT</b>	<b>\$ 18,782.44</b>