COWICHAN LAKE COMMUNITY SERVICES SOCIETY

FINANCIAL STATEMENTS

Year Ended March 31, 2025

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
INDEX TO FINANCIAL STATEMENTS
Year Ended March 31, 2025

PROULX SMART
+ ASSOCIATES INC.
CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Cowichan Lake Community Services Society

I have reviewed the accompanying financial statements of Cowichan Lake Community Services Society (the organization) that comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Cowichan Lake Community Services Society as at March 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Proulx Smart & Associates Inc.

CHARTERED PROFESSIONAL ACCOUNTANTS

Sidney, British Columbia
August 18, 2025

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

STATEMENT OF FINANCIAL POSITION

March 31, 2025

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home /Extension Funds	**2025**	2024
ASSETS						
CURRENT						
Cash	$ 303,487	$ 31,734	$ -	$ -	**$ 335,221**	$ 248,748
Term deposits	239,162	-	-	-	**239,162**	239,476
Accounts receivable	26,286	-	-	9,142	**35,428**	54,443
Goods and services tax recoverable	1,482	-	-	-	**1,482**	1,521
Prepaid expenses	16,120	-	-	-	**16,120**	17,133
	586,537	31,734	-	9,142	**627,413**	561,321
PROPERTY, PLANT AND EQUIPMENT *(Net of accumulated amortization) (Note 5)*	-	-	149,051	-	**149,051**	162,505
	$ 586,537	$ 31,734	$ 149,051	$ 9,142	**$ 776,464**	$ 723,826
LIABILITIES AND NET ASSETS						
CURRENT						
Accounts payable	$ 18,483	$ -	$ -	$ -	**$ 18,483**	$ 18,933
Wages payable	23,664	-	-	-	**23,664**	19,069
Employee deductions payable	10,314	-	-	-	**10,314**	14,392
Deferred income *(Note 6)*	8,799	31,700	-	-	**40,499**	41,581
	61,260	31,700	-	-	**92,960**	93,975
NET ASSETS	525,277	34	149,051	9,142	**683,504**	629,851
	$ 586,537	$ 31,734	$ 149,051	$ 9,142	**$ 776,464**	$ 723,826

APPROVED ON BEHALF OF THE BOARD

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Member *Member*

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
STATEMENT OF REVENUES AND EXPENDITURES
Year Ended March 31, 2025

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home / Extension Funds	**2025**	2024
INCOME						
Provincial Government Grants	$ 218,112	$ -	$ -	$ -	**$ 218,112**	$ 241,127
Gaming	-	45,700	-	-	**45,700**	36,400
CVRD Grant	57,087	-	-	-	**57,087**	56,087
Ethos Vocational	125,630	-	-	-	**125,630**	133,100
United Way of British Columbia	-	-	-	-	**-**	9,736
Reaching Home	-	-	-	102,380	**102,380**	93,714
Donations from individuals	61,567	-	-	-	**61,567**	79,617
Other activities, fees and expense recovery	102,351	-	-	-	**102,351**	114,112
Occupational Therapy	6,161	-	-	-	**6,161**	-
	570,908	45,700	-	102,380	**718,988**	763,893
EXPENSES						
Accounting fees	9,267	-	-	728	**9,995**	8,148
Advertising and promotion	209	-	-	-	**209**	220
Amortization	-	-	14,221	-	**14,221**	44,814
Employee benefits	49,891	-	-	11,437	**61,328**	57,443
Activities	1,052	-	-	-	**1,052**	6,881
Insurance	20,112	-	-	-	**20,112**	18,997
Interest and bank charges	88	-	-	-	**88**	21
Office	57,083	-	-	385	**57,468**	62,286
Property taxes	10,187	-	-	-	**10,187**	8,883
Rental	15,071	-	-	-	**15,071**	6,000
Repairs and maintenance	15,262	-	-	-	**15,262**	21,680
Salaries and wages	306,211	-	-	71,463	**377,674**	399,598
Supplies	50,720	-	-	17,286	**68,006**	61,579
Training	4,713	-	-	348	**5,061**	5,178
Travel	395	-	-	200	**595**	150
Utilities	16,238	-	-	533	**16,771**	15,435
Vehicle	356	-	-	-	**356**	528
	556,855	-	14,221	102,380	**673,456**	717,841

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See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
STATEMENT OF REVENUES AND EXPENDITURES *(continued)*
Year Ended March 31, 2025

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home / Extension Funds	**2025**	2024
EXCESS (DEFICIENCY) OF INCOME OVER EXPENSES FROM OPERATIONS	14,053	45,700	(14,221)	-	**45,532**	46,052
OTHER INCOME						
Interest from other sources	8,121	-	-	-	**8,121**	7,870
EXCESS (DEFICIENCY) OF INCOME OVER EXPENSES	$ 22,174	$ 45,700	$ (14,221)	$ -	**$ 53,653**	$ 53,922

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
Year Ended March 31, 2025

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home Fund	**2025**	2024
NET ASSETS - BEGINNING OF YEAR	$ 442,509	$ 34	$ 162,505	$ 24,803	**$ 629,851**	$ 575,929
Excess of income over expenses	22,174	45,700	(14,221)	-	**53,653**	53,922
Contributions during year	63,197	-	767	9,141	**73,105**	36,400
Distributions during year	(2,603)	(45,700)	-	(24,802)	**(73,105)**	(36,400)
NET ASSETS - END OF YEAR	$ 525,277	$ 34	$ 149,051	$ 9,142	**$ 683,504**	$ 629,851

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
STATEMENT OF CASH FLOWS
Year Ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Cash receipts from customers	**$ 736,922**	$ 759,020
Cash paid to suppliers and employees	**(658,068)**	(686,146)
Interest received	**8,121**	7,870
Interest paid	**(89)**	(22)
Dividend income	**(1)**	-
Goods and services tax	**41**	(14)
Cash flow from operating activities	**86,926**	80,708
INVESTING ACTIVITY		
Purchase of tangible capital assets	**(767)**	-
Cash flow from (used by) investing activity	**(767)**	-
FINANCING ACTIVITIES		
Interfund contributions	**73,105**	36,400
Interfund distributions	**(73,105)**	(36,400)
Cash flow from financing activities	**-**	-
INCREASE IN CASH FLOW	**86,159**	80,708
Cash - beginning of year	**488,224**	407,516
CASH - END OF YEAR	**$ 574,383**	$ 488,224
CASH CONSISTS OF:		
Cash	**$ 335,221**	$ 248,748
Term deposits	**239,162**	239,476
	$ 574,383	$ 488,224

See notes to financial statements

1. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

Fund accounting

Cowichan Lake Community Services Society follows the restricted fund method of accounting for contributions.

The General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to Cowichan Lake Community Services Society's capital assets and building expansion campaign.

The Reaching Home Fund reports only restricted resources that are to be used for the activities and services related to the Reaching Home program criteria.

Revenue recognition

Cowichan Lake Community Services Society follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Land	N/A	
Buildings	4%	declining balance method
Motor vehicles	30%	declining balance method
Office equipment	20%	declining balance method
Furniture and fixtures	20%	declining balance method
Program Specific Equipment	20%	declining balance method

The organization regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Investments and other non-cash assets

All gains and losses from the sale, collection, or other disposition of investments and other non-cash assets are accounted for in the fund that owned the assets.

Ordinary income from investments, receivables, and similar assets is accounted for in the fund owning the assets, with the exception of income derived from investment of endowments funds. Unrestricted endowment fund investments are accounted for as revenue of the operation fund or, if they are restricted, as deferred amounts until the terms of the restriction have been met.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Goods and services tax

Contributed materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

Net assets

- Net assets invested in property and equipment represents the organization’s net investment in property and equipment which is comprised of the unamortized amount of property and equipment purchased with restricted funds.
- Internally restricted net assets are funds which have been designated for a specific purpose by the organization’s Board of Directors.
- Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, not of transfers, and are available for general purposes.

3. INTERFUND TRANSFERS

The amount of $45,700 (2024 - $36,400) was allocated from the Gaming Fund to the Unrestricted Fund to fund dispursements for activities and programs required in the community. These internally restricted amounts are not available for any other purpose without approval of the board of directors.

The amount of $9,141 (2024 - $11,919) was allocating from the Unrestricted Fund to the Reaching Home Fund during the year to cover costs of the program prior to funds being received.

The amount of $767 (2024 - $0) was allocating from the Unrestricted Fund to the Capital Asset Fund during the year to cover costs of capital asset additions.

4. TERM DEPOSITS

The organization holds one term deposit with a value of $239,161.63. The term deposit matures on April 22, 2026 and has a current interest rate of 3.50%.

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	**2025 Net book value**	2024 Net book value
Land	$ 48,800	$ -	**$ 48,800**	$ 48,800
Buildings	745,780	651,896	**93,884**	98,574
Motor vehicles	55,289	55,289	**-**	5,529
Office equipment	17,492	14,442	**3,050**	3,994
Furniture and fixtures	35,455	34,302	**1,153**	2,578
Program Specific Equipment	7,689	5,524	**2,165**	3,030
	$ 910,505	$ 761,453	**$ 149,052**	$ 162,505

6. DEFERRED INCOME

The deferred income represents pre-payments of revenue from income sources: Gaming, VIHA, CVRD, Ethos and Fun Bus.

7. UNITED WAY

This note is to identify that funds were received from the United Way. The United Way is committed to "Working with communities in BC's Interior, Lower Mainland, Central & Northern Vancouver Island".

8. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from customers. In order to reduce its credit risk, the organization reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The organization has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, and accounts payable.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk.

Interest rate risk

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8. FINANCIAL INSTRUMENTS *(continued)*

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Additional risk

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
ACTIVITY CENTRE (Schedule 1)
Year Ended March 31, 2025

	2025	2024
RECEIPTS		
CVRD	$ **57,087**	$ 56,087
Gaming Revenue - Activity	**22,500**	21,500
Administration - Activity	**39,011**	31,325
Rentals - Activity	**7,101**	6,000
Interest Income - Activity	**8,121**	7,870
Photocopies - Activity	**411**	806
Memberships - Activity	**36**	-
Fees - Activity	**310**	-
Donations - Activity	**6,026**	7,685
Tickets - Activity	**1,153**	2,119
Wage Subsidy - Activity	**2,772**	3,944
	144,528	137,336
EXPENDITURES		
Audit - Activity	**3,539**	3,693
Advertising - Activity	**209**	220
Bus Passes - Activity	**1,271**	2,066
Bank Charges - Activity	**63**	22
Gas & Oil - Activity	**-**	110
Nutrition - Activity	**875**	159
Insurance - Activity	**17,285**	16,359
Licence and dues - Activity	**97**	95
Office Expense - Activity	**7,437**	9,350
Computer - Activity	**153**	1,044
Repairs & Maintenance - Activity	**1,411**	1,424
Salaries Expense - Activity	**65,342**	58,574
Supplies - Activity	**564**	-
Taxes - Activity	**10,187**	8,883
Telephone - Activity	**5,174**	4,648
Staff development - Activity	**1,510**	260
Utilities - Activity	**4,019**	3,532
Wage Benefits - Activity	**13,339**	12,168
	132,475	122,607
EXCESS (DEFICIENCY)	**12,053**	14,729
PROGRAM CASH BALANCE		
Beginning of the year	**26,648**	-
Interfund transfer (to)/from ACCS	**9,141**	11,919
	35,789	11,919
PROGRAM CASH BALANCE, end of year	$ **47,842**	$ 26,648

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

A.C.C.S. **(Schedule 2)**

Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Donations - ACCS	**$**	**16,079**	$	19,088
Rentals - ACCS		**11,195**		14,130
Fees - ACCS		**15,105**		10,967
Memberships - ACCS		**-**		30
		42,379		44,215
EXPENDITURES				
Audit - ACCS		**1,500**		1,500
Activities - ACCS		**-**		5,548
Admin Expense - ACCS		**8,550**		8,850
Bank & Credit Card - ACCS		**14**		-
Nutrition - ACCS		**673**		214
Office Expense - ACCS		**1,001**		212
Repairs & Maintenance - ACCS		**7,323**		16,015
Staff Development - ACCS		**-**		2,442
Supplies - ACCS		**7,349**		1,178
Gas & Oil		**49**		-
		26,459		35,959
EXCESS (DEFICIENCY)		**15,920**		8,256
PROGRAM CASH BALANCE				
Beginning of year		**461,681**		465,344
Interfund transfers to/from other funds		**17,497**		(11,919)
		479,178		453,425
PROGRAM CASH BALANCE, end of year	**$**	**495,098**	$	461,681

See notes to financial statements

ADULT THERAPY (Schedule 3)

Year Ended March 31, 2025

	2025	2024
RECEIPTS		
Ministry of Health - Adult	**20,312**	28,673
EXPENDITURES		
Admin Expense - Adult	**1,900**	1,000
Rental Expense - Adult Therapy	**1,000**	-
Salaries Expense - Adult	**15,292**	22,064
Staff Development	**50**	426
Wage Benefits - Adult	**2,051**	2,229
	20,293	25,719
EXCESS (DEFICIENCY)	**19**	2,954
PROGRAM CASH BALANCE		
Beginning of year	**3,658**	704
PROGRAM CASH BALANCE, end of year	**3,677**	3,658

See notes to financial statements

BC TRANSIT CONTRACT **(Schedule 4)**

Year Ended March 31, 2025

		2025		2024
PROGRAM CASH BALANCE				
Beginning of year	**$**	**2,603**	$	2,603
Interfund transfer to A.C.C.S.		**(2,603)**		-
PROGRAM CASH BALANCE, end of year	**$**	**-**	$	2,603

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
STRENGTHENING FAMILIES (Schedule 5)
Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Ministry of Children & Family - Strengthen Family	**$**	**147,558**	$	155,029
Wage Subsidy - Strengthening Families		**2,167**		-
Donations - Strengthening Families		**-**		3,232
United Way of B.C. - Strengthening Families		**-**		9,736
		149,725		167,997
EXPENDITURES				
Admin Expense - Strengthening Families		**16,980**		5,500
Office Expense - Strengthening Families		**777**		-
Rental Expense - Strengthening Families		**5,660**		-
Salaries Expense - Strengthening Families		**77,213**		97,759
Staff Development - Strengthening Families		**580**		-
Supplies - Strengthening Families		**2,151**		3,808
Wage Benefits - Strengthening Families		**16,463**		15,024
Telephone - Strengthening Families		**-**		229
		119,824		122,320
EXCESS (DEFICIENCY)		**29,901**		45,677
PROGRAM CASH BALANCE				
Beginning of year		**61,254**		15,577
PROGRAM CASH BALANCE, end of year	**$**	**91,155**	$	61,254

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

COMMUNITY PROGRAM **(Schedule 6)**

Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Gaming Revenue - Community	**$**	**7,000**	$	3,000
Donations - Community		**4,509**		6,964
Fees - Community Programs		**-**		16,604
		11,509		26,568
EXPENDITURES				
Activities - Community		**97**		85
Audit - Community		**300**		300
Computer - Community		**-**		348
Nutrition - Community		**518**		1,681
Office Expense - Community		**1,396**		454
Program Expense - Community		**-**		19,835
Repairs & Maintenance - Community		**785**		833
Salaries Expense - Community		**700**		83
Supplies - Community		**5,245**		871
Telephone - Community		**1,735**		1,709
Utilities - Community		**649**		420
Wage Benefits - Community		**-**		6
		11,425		26,625
EXCESS (DEFICIENCY)		**84**		(57)
PROGRAM CASH BALANCE				
Beginning of year		**13,200**		13,257
PROGRAM CASH BALANCE, end of year	**$**	**13,284**	$	13,200

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
EMPLOYMENT PROGRAM **(Schedule 7)**
Year Ended March 31, 2025

	2025	2024
RECEIPTS		
Ethos Payment - Ethos	$ **125,630**	$ 133,100
Gas Voucher Recovery	**4,259**	5,439
Ethos Job Start Recovery	**1,151**	1,333
Tickets Ethos Recovery	**38**	-
	131,078	139,872
EXPENDITURES		
Admin Expense - Employment	**6,000**	5,000
Audit - Employment	**1,728**	728
Licence and Dues - Employment	**71**	95
Office Expense - Employment	**1,769**	3,778
Computer - Employment	**44**	540
Rental Expense - Employment	**6,996**	6,000
Salaries Expense - Employment	**92,656**	91,826
Staff Development - Employment	**2,394**	1,028
Telephone - Employment	**366**	141
Supplies - Employment	**5,547**	6,797
Travel - Employment	**198**	-
Wage Benefits - Employment	**13,534**	12,382
	131,303	128,315
EXCESS (DEFICIENCY)	**(225)**	11,557
PROGRAM CASH BALANCE		
Beginning of year	**17,354**	5,797
PROGRAM CASH BALANCE, end of year	$ **17,129**	$ 17,354

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

CHILD & YOUTH **(Schedule 8)**

Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Ministry of Children & Family - Child & Youth	**$**	**50,242**	$	57,425
EXPENDITURES				
Admin Expense - Child & Youth		**4,245**		-
Licenses & Dues - Child & Youth		**861**		-
Office Expense - Child & Youth		**1,894**		-
Rental Expense - Child & Youth		**1,415**		-
Salaries Expense - Child & Youth		**29,343**		44,946
Staff Development - Child & Youth		**180**		697
Wage Benefits - Child & Youth		**3,147**		4,101
		41,085		49,744
EXCESS (DEFICIENCY)		**9,157**		7,681
PROGRAM CASH BALANCE				
Beginning of year		**11,333**		3,652
PROGRAM CASH BALANCE, end of year	**$**	**20,490**	$	11,333

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

HAMPER FUND **(Schedule 9)**

Year Ended March 31, 2025

	2025	2024
RECEIPTS		
Donations - Hampers	**$ 29,865**	$ 38,533
Gaming Revenue - Hampers	**2,500**	3,000
	32,365	41,533
EXPENDITURES		
Admin Expense - Hampers	**2,000**	2,000
Audit - Hampers	**300**	300
Nutrition - Christmas Hampers	**22,181**	25,906
Bank & Credit Card	**7**	-
Office Expense - Hampers	**63**	163
Salaries Expense - Hampers	**3,300**	3,439
Supplies - Hampers	**1,531**	1,602
Telephone - Hampers	**550**	528
Utilities - Hampers	**400**	420
	30,332	34,358
EXCESS (DEFICIENCY)	**2,033**	7,175
PROGRAM CASH BALANCE		
Beginning of year	**32,350**	25,175
PROGRAM CASH BALANCE, end of year	**$ 34,383**	$ 32,350

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION
(Schedule 10)

Year Ended March 31, 2025

	2025	2024
RECEIPTS		
Fees - MHSD	**$ 7,860**	$ 7,860
EXPENDITURES		
Salaries Expense - MHSD	**7,258**	7,211
Wage Benefits - MHSD	**572**	599
Office Expense - MHSD	**20**	50
	7,850	7,860
EXCESS (DEFICIENCY)	**10**	-
PROGRAM CASH BALANCE		
Beginning of year	**2**	2
PROGRAM CASH BALANCE, end of year	**$ 12**	$ 2

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
PARENTING PROGRAM **(Schedule 11)**
Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Gaming Revenue - Parenting	**$**	**1,600**	$	2,600
Donations - Parenting		**1,276**		1,115
		2,876		3,715
EXPENDITURES				
Audit - Parenting		**300**		300
Nutrition - Parenting		**-**		40
Office Expense - Parenting		**291**		580
Computer - Parenting		**-**		174
Repairs & Maintenance - Parenting		**331**		632
Salaries Expense - Parenting		**600**		600
Telephone - Parenting		**900**		918
Utilities - Parenting		**450**		420
		2,872		3,664
EXCESS (DEFICIENCY)		**4**		51
PROGRAM CASH BALANCE				
Beginning of year		**51**		-
PROGRAM CASH BALANCE, end of year	**$**	**55**	$	51

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

SUMMER CAMP **(Schedule 12)**

Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Gaming Revenue - Summer Camp	**$**	**12,100**	$	6,300
Wage Subsidy - Summer Camp		**2,772**		6,396
Donations - Summer Camp		**1,500**		3,000
Registrations - Summer Camp		**-**		600
		16,372		16,296
EXPENDITURES				
Activities - Summer Camp		**956**		1,248
Audit - Summer Camp		**300**		300
Gas & Oil - Summer Camp		**95**		-
Office Expense - Summer Camp		**263**		16
Nutrition - Summer Camp		**250**		510
Repairs & Maintenance - Summer Camp		**383**		489
Salaries Expense - Summer Camp		**8,863**		8,739
Supplies - Summer Camp		**3,650**		1,986
Staff Development				
Telephone - Summer Camp		**550**		528
Travel - Summer Camp		**198**		39
Utilities - Summer Camp		**595**		420
Wage Benefits - Summer Camp		**269**		529
Program Expense - Camp		**-**		750
		16,372		15,554
EXCESS (DEFICIENCY)		**-**		742
PROGRAM CASH BALANCE				
Beginning of year		**2,289**		1,547
PROGRAM CASH BALANCE, end of year	**$**	**2,289**	$	2,289

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY
VEHICLES - FUN BUS (Schedule 13)
Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Rentals - Fun Bus	**$**	**7,011**	$	6,232
Equipment Rental Recovery - Fun Bus		**-**		328
Donations - Fun Bus		**2,313**		-
		9,324		6,560
EXPENDITURES				
Audit - Fun Bus		**300**		300
Bank & Credit Card - Fun Bus		**4**		-
Gas & Oil - Fun Bus		**212**		418
Insurance - Fun Bus		**2,827**		2,638
Repairs & Maintenance - Fun Bus		**5,029**		2,287
Supplies - Fun Bus		**186**		-
Telephone - Fun Bus		**450**		528
Utilities - Fun Bus		**400**		420
		9,408		6,591
EXCESS (DEFICIENCY)		**(84)**		(31)
PROGRAM CASH BALANCE				
Beginning of year		**642**		673
PROGRAM CASH BALANCE, end of year	**$**	**558**	$	642

See notes to financial statements

COWICHAN LAKE COMMUNITY SERVICES SOCIETY

OCCUPATIONAL THERAPY **(Schedule 14)**

Year Ended March 31, 2025

		2025		2024
RECEIPTS				
Occupational Therapy	**$**	**2,030**	$	-
Donations - Occupational Therapy		**2,801**		-
Ministry of Children & Families - Occ Therapy		**700**		-
Registrations - Occupational Therapy		**630**		-
		6,161		-
EXPENDITURES				
Salaries Expense - Occ Therapy		**5,645**		-
Wage Benefits - Occ Therapy		**516**		-
		6,161		-
EXCESS (DEFICIENCY)		**-**		-
PROGRAM CASH BALANCE, beginning of year		**-**		-
PROGRAM CASH BALANCE, end of year	**$**	**-**	$	-

See notes to financial statements