

Financial Statements

Pacific Centre Family Services Association

March 31, 2025

Contents

	Page
Independent Auditors' Report	1-2
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-15
Schedule of Operations by Program	16-17

Independent Auditors' Report

Doane Grant Thornton LLP

Suite 650
1675 Douglas Street
Victoria, BC
V8W 2G5

T +1 250 383 4191
F +1 250 381 4623

To the directors of Pacific Centre Family Services Association

Opinion

We have audited the financial statements of Pacific Centre Family Services Association ("the Association"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Pacific Centre Family Services Association as at March 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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, 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.

In preparing the financial statements, 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted 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 these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

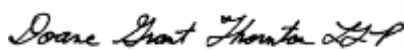
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

As required by the Society's Act (British Columbia), we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis with that of the preceding year.

Victoria, Canada
June 27, 2025



Chartered Professional Accountants


Pacific Centre Family Services Association

Statement of Financial Position


Year Ended March 31

	Capital Assets	Operating Fund	Restricted	Total 2025	Total 2024
Assets					
Current					
Cash and cash equivalents (Note 3)	\$ -	\$ 353,432	\$ -	\$ 353,432	\$ 601,263
Receivables	-	124,362	-	124,362	66,784
Prepays	-	823	-	823	6,156
Interfund balances	-	-	40,560	40,560	40,560
	<u>-</u>	<u>478,617</u>	<u>40,560</u>	<u>519,177</u>	<u>714,763</u>
Tangible capital assets (Note 4 and 7)	4,228,311	-	-	4,228,311	4,442,098
	<u>\$ 4,228,311</u>	<u>\$ 478,617</u>	<u>\$ 40,560</u>	<u>\$ 4,747,488</u>	<u>\$ 5,156,862</u>
Liabilities					
Current					
Payables and accruals (Note 5)	\$ -	\$ 596,086	\$ -	\$ 596,086	\$ 428,868
Deferred revenue (Note 6)	-	354,361	-	354,361	612,329
Accrued benefits	-	220,777	-	220,777	177,238
Mortgage payable (Note 7)	1,674,555	-	-	1,674,555	1,701,713
Interfund balances	-	40,560	-	40,560	40,560
	<u>1,674,555</u>	<u>1,211,784</u>	<u>-</u>	<u>2,886,339</u>	<u>2,960,708</u>
Deferred capital contributions (Note 8)	1,247,987	-	-	1,247,987	1,374,185
	<u>2,922,541</u>	<u>1,211,785</u>	<u>-</u>	<u>4,134,326</u>	<u>4,334,893</u>
Net Assets					
Unrestricted	-	(733,168)	-	(733,168)	(584,792)
Invested in capital assets	1,305,770	-	-	1,305,770	1,366,201
Capital replacement reserve	-	-	24,733	24,733	24,733
Externally restricted (Note 9)	-	-	15,827	15,827	15,827
	<u>1,305,770</u>	<u>(733,168)</u>	<u>40,560</u>	<u>613,162</u>	<u>821,969</u>
	<u>\$ 4,228,311</u>	<u>\$ 478,617</u>	<u>\$ 40,560</u>	<u>\$ 4,747,488</u>	<u>\$ 5,156,862</u>

On behalf of the board


Maria Weaver (Jun 27, 2025 16:09 PDT)

Director


Adam French (Jun 27, 2025 16:07 PDT)

Director

Pacific Centre Family Services Association

Statement of Operations

Year ended March 31

2025

2024

Revenues (Page 16)

Westshore Community Health Centre (Note 8)	\$ 3,714,111	\$ 3,847,546
Community outreach prevention and education	449,750	461,000
Administration	407,686	225,583
Community counselling	348,715	257,383
Youth services	341,634	347,514
Short term integrated community counselling	317,421	300,000
Substance use program	289,112	287,913
Better at home	235,154	127,532
Sexual abuse intervention program	230,397	230,508
Stopping the violence	212,165	169,533
Youth gang intervention	127,277	138,650
Family violence program	88,518	64,027
Interest revenue	4,439	-
	<u>6,766,379</u>	<u>6,457,189</u>

Salary costs (Page 16)

Salaries	3,287,887	2,829,086
Physician and nurse practitioner fees	1,680,879	1,946,470
Employee benefits	939,249	799,672
	<u>5,908,015</u>	<u>5,575,228</u>

Expenditures (Page 17)

Building occupancy	399,486	392,016
Amortization	231,876	228,657
Office	171,928	163,910
Purchased services	124,376	63,664
Supplies	49,726	49,125
Property taxes	47,647	33,991
Staff training	13,622	9,343
Transportation	11,097	9,065
Membership dues	9,281	12,795
Interest and bank charges	4,189	2,369
Promotion and publicity	3,943	2,950
	<u>1,067,171</u>	<u>967,885</u>

Deficiency of revenue over expenditures from operations	\$ <u>(208,807)</u>	\$ <u>(85,924)</u>
---	---------------------	--------------------

Pacific Centre Family Services Association

Statement of Changes in Net Assets

Year Ended March 31

	Unrestricted	Invested In Capital Assets	Capital Replacement Reserve	Externally Restricted	Total 2025	Total 2024
Balance, beginning of year	\$ (584,792)	\$ 1,366,201	\$ 24,733	\$ 15,827	\$ 821,969	\$ 907,893
Excess (deficiency) of revenues over expenditures	23,069	(231,876)	-	-	(208,807)	(85,924)
Capital Contribution	(126,195)	126,195	-	-	-	-
Interfund transfers (Note 10)	(45,250)	45,250	-	-	-	-
Balance, end of year	\$ <u>(733,168)</u>	\$ <u>1,305,770</u>	\$ <u>24,733</u>	\$ <u>15,827</u>	\$ <u>613,162</u>	\$ <u>821,969</u>

See accompanying notes to the financial statements

Pacific Centre Family Services Association

Statement of Cash Flows

Year ended March 31

2025

2024

Increase (decrease) in cash

Operating

Deficiency of revenue over expenditures	\$ (208,807)	\$ (85,924)
Amortization of tangible capital assets	<u>231,876</u>	<u>228,657</u>
	<u>23,069</u>	<u>142,733</u>

Change in non-cash operating working capital

Receivables	(57,575)	31,922
Prepays	5,333	4,004
Payables and accruals	167,218	(86,474)
Deferred revenue	(257,968)	(78,261)
Deferred capital contributions	(126,198)	(92,943)
Accrued benefits	<u>43,539</u>	<u>7,479</u>
	<u>(202,582)</u>	<u>(71,540)</u>

Investing

Purchase of tangible capital assets	<u>(18,091)</u>	<u>(3,385)</u>
-------------------------------------	-----------------	----------------

Financing

Mortgage repayments	<u>(27,158)</u>	<u>(57,105)</u>
---------------------	-----------------	-----------------

Net decrease in cash (247,831) (132,030)

Cash and cash equivalents, beginning of year 601,263 733,293

Cash and cash equivalents, end of year \$ 353,432 \$ 601,263

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

1. Nature of operations

By encouraging healthy patterns of living, Pacific Centre Family Services Association (the "Association") enhances and promotes the quality and dignity of life of individuals and families within our diverse community. The Association is incorporated under the British Columbia Society Act and is a registered charity in accordance with the Income Tax Act of Canada.

2. Summary of significant accounting policies

Basis of presentation

The financial statements of the Association were prepared in accordance with Canadian generally accepted accounting principles using the Canadian account standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

Net assets

The Association internally segregates its net assets into the following funds:

The Operating Fund accounts for the Association's program delivery and administrative activities.

The Capital Asset Fund accounts for the capital assets employed in the operations of the Association.

The Capital Replacement Reserve Fund accounts for internally restricted funds set aside by the Board for the required replacement of capital assets.

The Externally Restricted Fund accounts for externally restricted funds received for specific programs and purposes.

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized in the year in which the related expenses are incurred.

Contributions for capital assets are deferred until the assets are purchased and are then amortized on the same basis as the assets.

Donations are recorded as revenue when the donation is received by the Association.

Interest revenue is recognized when earned.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

2. Summary of significant accounting policies (continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, deposits held on call with banks, other short-term highly liquid investments which are readily convertible to known amounts of cash and bank overdrafts. The Association considers securities with original maturities of three months or less to be readily convertible to known amounts of cash. The Association considers securities with original maturities in excess of three months that are fully redeemable to be readily convertible to known amounts of cash. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

Tangible capital assets

Tangible capital assets are initially measured at cost and subsequently measured at cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful life of the asset.

The following rates applied using the straight-line method will apply over the estimated useful lives of tangible capital assets:

Building	4%
Computer hardware	20%
Furniture and equipment	20%
Medical equipment	20%
Computer software	20%

The Association presents artwork collections with tangible capital assets. The collections are held to support public education, exhibitions, and reinforce the historical, cultural, or educational significance. Collections are initially recorded at cost and are not amortized due to the nature of collections. The cost incurred in protecting and preserving collection items are expensed in the period the costs are incurred.

Impairment of long-lived assets

The Association tests long-lived assets for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flow resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

2. Summary of significant accounting policies (continued)

Financial instruments

The Association considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Association accounts for the following as financial instruments:

- Cash and cash equivalents
- Accounts receivable
- Payables and accruals
- Mortgage payable

Financial instruments in arm's length transactions

Initial measurement

The Association initially measures financial assets and financial liabilities originating, acquired, issued or assumed in arm's length transactions at fair value.

Subsequent measurement

The Association subsequently measures all its financial assets and financial liabilities at cost or amortized cost less any reduction for impairment.

Derecognition

The Association removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Impairment

Financial assets measured at cost or amortized cost are tested for impairment when indicators of impairment exist at the end of the reporting period. Previously recognized impairment losses are reversed to the extent of the improvement provided the financial asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net income.

Use of estimates

Management reviews the carrying amounts of items in the financial statements at each reporting date to assess the need for revision or any possibility of impairment. Many items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

2. Summary of significant accounting policies (continued)

Use of estimates (continued)

These estimates are reviewed periodically, and adjustments are made to net income as appropriate in the year they become known.

Items subject to significant management estimates include the collectability of accounts receivable, useful life of tangible capital assets and related deferred capital contributions, amount of accrued liabilities and benefits and amount of deferred revenue.

3. Cash and cash equivalents

Cash and cash equivalents consist of:

	<u>2025</u>	<u>2024</u>
Cash on hand	\$ 153,432	\$ 601,263
Redeemable term deposit	<u>200,000</u>	<u>-</u>
	<u>\$ 353,432</u>	<u>\$ 601,263</u>

The term deposit earned interest at 3.60%, and mature in September, of 2025.

The Association has an operating line of credit with Island Savings Credit Union, authorized to a maximum of \$400,000. As of March 31, 2025, no amount was drawn on the line of credit (2024: \$nil). This line of credit bears interest at bank prime and is secured by a first floating charge over the accounts, investments, and capital assets of the Association.

The Association opened an operating line of credit with Canadian Imperial Bank of Commerce, authorized to a maximum of \$500,000 and a business credit card facility for \$25,000. As of March 31, 2025, no amount was drawn on the line of credit or credit card facility. This line of credit bears interest at prime rate and is secured by a first security interest in all present and after acquired personal property to be registered in the jurisdiction of British Columbia.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

4. Tangible capital assets

			<u>2025</u>	<u>2024</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Building	\$ 4,146,763	\$ 724,935	\$ 3,421,828	\$ 3,587,699
Land	658,460	-	658,460	658,460
Furniture and equipment	131,662	87,882	43,780	69,023
Medical equipment	104,401	64,328	40,073	60,953
Artwork	31,625	-	31,625	31,625
Computer hardware	151,962	125,567	26,395	25,113
Website	15,375	9,225	6,150	9,225
Computer software	9,882	9,882	-	-
	<u>\$ 5,250,130</u>	<u>\$ 1,021,819</u>	<u>\$ 4,228,311</u>	<u>\$ 4,442,098</u>

5. Government remittances

Included in payables and accruals are \$81,630 (2024: \$65,687) of government remittances.

6. Deferred revenue

The amounts reported as deferred revenues represent amounts that the Association has received for which the corresponding expenditures have yet been incurred.

	<u>2025</u>	<u>2024</u>
Balance beginning of the year	\$ 612,329	\$ 690,590
Amounts received	3,830,229	3,438,973
Recognized	<u>(4,088,198)</u>	<u>(3,517,234)</u>
Balance, end of year	<u>\$ 354,361</u>	<u>\$ 612,329</u>

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

7. Mortgage payable

	<u>2025</u>	<u>2024</u>
Canadian Imperial Bank of Commerce mortgage bearing interest at 5.18% with blended monthly payments of \$10,117 and maturing in June 2027. The mortgage is due on demand and secured by land and building with a NBV of \$4,080,288 (2024: \$4,246,159).	\$ 1,674,555	\$ -
VanCity Credit Union mortgage bearing interest at 4.13% with blended monthly payments of \$10,686 and matured on May 2024.	-	1,701,713
Less current portion	1,674,555	1,701,713
Due beyond one year	\$ -	\$ -

The Association is subject to a debt service ratio covenant of 1:1 on the property mortgage. As of March 31, 2025, the debt service ratio was offside, and management has not received a waiver from CIBC. As a result, the loan balance has been presented as a current liability since the bank has the ability to call the balance on demand.

8. Deferred capital contributions

Deferred contributions represent restricted operating funding received in the current year that is related to the subsequent year. The balance at March 31, 2025, consists of:

	<u>Balance, Beginning of the year</u>	<u>Received</u>	<u>Recognized</u>	<u>Balance, end of the year</u>
Building renovations	\$ 1,202,893	\$ -	\$ (54,297)	\$ 1,148,595
Furniture and equipment	74,919	-	(32,731)	42,188
Medical equipment	66,816	-	(25,056)	41,760
IT equipment	19,713	-	(10,420)	9,293
Website	9,840	-	(3,690)	6,150
	\$ 1,374,182	\$ -	\$ (126,195)	\$ 1,247,987

Income recognized related to deferred capital contributions is included in the Westshore Community Health Centre revenue.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

9. Externally restricted

During November 2008, Pacific Centre Family Services Association participated in the delivery of the Child Sexual Abuse Symposium. The Association holds the net assets from the Child Sexual Abuse Symposium in trust, for use toward future symposiums at the discretion of the Association and the Victoria Child Abuse Prevention and Counselling Centre (formerly Mary Manning Centre). No contributions were used towards symposiums in the year (2024: \$nil). As at March 31, 2025, the net assets the Association holds in trust for the delivery of future symposiums is \$15,827 (2024: \$15,827).

10. Interfund transfers

During the year \$45,250 was transferred from the Operating Fund to the Capital Fund to cover mortgage principal payments and the purchase of capital assets.

11. Allocated expenses

It is the practice of the Association to allocate salaries, wages and benefits of the executive director, administrative assistant, accounting administrator and program managers to specific programs. This allocation is based on resource requirements on an individual program basis. Other administrative costs which are in support of all programs are allocated by a combination of the number of full-time employees in each program and the total program revenue.

12. Economic dependence

The Association is economically dependent on the revenues received from government entities. The Association receives 87% (2024: 90%) of its total operating revenue from government entities.

13. Victoria Foundation Fund

The Association established the Pacific Centre Family Services Fund, a Hosted Endowment Fund with the Victoria Foundation. The Association or others may make additional gifts to be held in perpetuity as capital of the Fund. Annual distributable returns of the Fund may be distributed as grants to registered charities or other qualified donees. The fair market value of the Fund as at March 31, 2025, is \$52,247 (2024: \$49,693).

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

14. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's main credit risks relate to its mortgage payable. There was no significant change in exposure from the prior year.

b) Liquidity risk

Liquidity risk arises from the possibility that the Association might encounter difficulty in settling its debts or in meeting its obligations related to financial liabilities. The Association is exposed to this risk in respect to its receipt of funds from its customers and other related resources, mortgage payable, accrued benefits and payables and accruals. Cash flows from operations provide sufficient cash flows for operating.

c) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in the market interest rate.

(i) To the extent that prevailing market interest rates differ from the interest rate on the Association's monetary assets and liabilities.

(ii) To the extent that payments made or received on the Association's monetary assets and liabilities are affected by changes in prevailing market interest rates.

The Association is exposed to interest rate risk on its term deposits, and mortgage payable. The term deposits are ordinary guaranteed investment certificates ("GIC") which are non-transferable which mitigates interest rate risk. Management does not believe that the Association is exposed to significant interest rate risk on callable debt and long-term debt.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2025

15. Employee pension plan

The Association and certain of its employees contribute to the Municipal Pension Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. During the year the Association contributed \$274,680 (2024: \$238,776) on behalf of the employees.

Based on the most recent actuarial valuation as of December 2021, the Municipal Pension Plan is fully funded as of that date. Portions of any surplus or deficiency are not attributed to individual employers.

16. Remuneration

Under the British Columbia Societies Act, there is a requirement to disclose the remuneration paid to all directors, the highest paid employees and all contractors who are paid at least \$75,000 annually.

During the year, the Association paid no remuneration to directors.

During the year, the Association paid \$3,662,827 (2024: \$2,919,983) in remuneration to 28 employees and contractors (2024: 24) whose remuneration during the period was at least \$75,000.

17. Related parties

Pacific Centre Family Services Association and the Pacific Centre Family Services Foundation are related societies. The Foundation exists to support the work of the Association. During the year no transactions took place between the Association and the Pacific Centre Family Services Foundation.

18. Comparative information

Comparative figures have been adjusted to conform to changes in the current year presentation.

Pacific Centre Family Services Association

Schedule of Operations by Program

Year Ended March 31, 2025

Account	Administration	Better At Home	CHC On-going Overheads	Community Counselling	COPE	FVP	SAIP + CYCC	STICC	STV	Substance USE (SUP)	YG-CRED	Youth Services	Unassigned	Total
Revenue														
AC - Counselling Fees	-	-	-	21,973	-	-	-	-	-	-	-	-	-	21,973
City of Colwood	-	-	-	-	192,750	-	-	-	-	-	-	-	-	192,750
City of Langford	-	-	-	-	257,000	-	-	-	-	-	-	-	-	257,000
Community Action Initiative (CAI)	-	-	-	153,000	-	-	-	-	-	-	-	-	-	153,000
Counselling Fees	-	-	-	36,208	-	-	-	-	-	-	-	-	-	36,208
CRD	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Donations	207,349	500	100	173	-	-	-	-	-	96	3,777	1,038	5,000	218,032
Fundraising	75,444	-	-	-	-	-	-	-	-	-	-	-	-	75,444
Gaming Corp	-	-	-	70,000	-	-	-	-	-	-	-	-	-	70,000
Housekeeping Fees	-	5,316	-	-	-	-	-	-	-	-	-	-	-	5,316
Interest Income	4,439	-	-	-	-	-	-	-	-	-	-	-	-	4,439
Memberships	375	-	-	-	-	-	-	-	-	-	-	-	-	375
Min of Public Safety & Solicitor General - CRED	-	-	-	-	-	-	-	-	-	-	73,500	-	-	73,500
Min of Public Safety & Solicitor General - STV	-	-	-	-	-	-	-	-	211,665	-	-	-	-	211,665
Ministry of Children and Family Development - FVP	-	-	-	-	-	37,018	-	-	-	-	-	-	-	37,018
Ministry of Children and Family Development - YS	-	-	-	-	-	-	-	-	-	-	-	340,396	-	340,396
Ministry of Children and Family Development SAIP	-	-	-	-	-	-	230,397	-	-	-	-	-	-	230,397
Ministry of Justice	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
MPSSG Civil Forfeiture - FVP	-	-	-	-	-	51,500	-	-	-	-	-	-	-	51,500
Other revenue	1,779	-	-	80	-	-	-	820	500	-	-	200	-	3,379
Parking Revenue	10,500	-	-	-	-	-	-	-	-	-	-	-	-	10,500
Red Cross Grant	56,064	-	-	-	-	-	-	-	-	-	-	-	-	56,064
Rental Income	23,975	-	-	-	-	-	-	-	-	-	-	-	-	23,975
Retro Payments for GP and Allied Health	-	-	273,521	-	-	-	-	-	-	-	-	-	-	273,521
UBC Residence Program	-	-	55,250	-	-	-	-	-	-	-	-	-	-	55,250
United Way - B@H	-	174,338	-	-	-	-	-	-	-	-	-	-	-	174,338
United Way Souther Vancouver Island	-	-	-	35,000	-	-	-	-	-	-	-	-	-	35,000
United Way Vancouver - Food Security Targeted Fund	-	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
United Way Vancouver - Social Meals	-	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000
Vancouver Island Health Authority - SUP	-	-	-	-	-	-	-	-	-	289,016	-	-	-	289,016
Victoria Foundation	7,500	-	-	32,281	-	-	-	-	-	-	-	-	-	39,781
VIHA - STICC	-	-	-	-	-	-	-	316,601	-	-	-	-	-	316,601
VIHA - Village Initiative	11,920	-	-	-	-	-	-	-	-	-	-	-	-	11,920
WorkLink - EPBCESP Prgrm	(220)	-	-	-	-	-	-	-	-	-	-	-	-	(220)
WSCHC - GP & NP Overheads	-	-	705,170	-	-	-	-	-	-	-	-	-	-	705,170
WSCHC Allied Health Funding	-	-	903,680	-	-	-	-	-	-	-	-	-	-	903,680
WSCHC GP & NP Funding	-	-	1,584,591	-	-	-	-	-	-	-	-	-	-	1,584,591
WSCHC Other Funding	-	-	65,603	-	-	-	-	-	-	-	-	-	-	65,603
YMCA/YWCA - YMIND	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Recognition of deferred contributions	-	-	126,195	-	-	-	-	-	-	-	-	-	-	126,195
Total revenues	407,125	235,154	3,714,111	348,715	449,750	88,518	230,397	317,421	212,165	289,112	127,277	341,634	5,000	6,766,378
Salary														
Administration	(275,211)	31,197	-	41,830	44,975	7,716	20,144	34,080	20,593	33,781	12,728	28,166	-	(0)
BoardStaffVolunteer Recognition	-	460	-	-	-	-	-	-	-	-	-	-	-	460
CPP Expense - Admin	25,444	-	-	-	-	-	-	-	-	-	-	-	-	25,444
CPP Expense - CHC Allied Health	-	-	31,635	-	-	-	-	-	-	-	-	-	-	31,635
CPP Expense - CHC MOA	-	-	20,330	-	-	-	-	-	-	-	-	-	-	20,330
CPP Expense - Counselling	-	3,820	-	11,995	15,724	2,085	4,829	9,057	7,165	8,532	3,618	9,976	-	76,799
EI Expense - Admin	9,163	-	-	-	-	-	-	-	-	-	-	-	-	9,163
EI Expense - CHC Allied Health	-	-	11,528	-	-	-	-	-	-	-	-	-	-	11,528
EI Expense - CHC MOA	-	-	8,357	-	-	-	-	-	-	-	-	-	-	8,357
EI Expense - Counselling	-	1,517	-	4,417	6,019	975	1,877	3,293	2,830	3,299	1,393	3,726	-	29,346
Employee benefits - Admin	58,542	-	-	-	-	-	-	-	-	-	-	-	-	58,542
Employee benefits - CHC Allied Health	-	-	90,232	-	-	-	-	-	-	-	-	-	-	90,232
Employee benefits - CHC MOA	-	-	42,462	-	-	-	-	-	-	-	-	-	-	42,462
Employee benefits - Counselling	-	8,860	-	24,643	34,088	4,739	12,965	18,956	12,726	18,956	8,564	23,695	-	168,192
Employer Health Tax	39,984	-	18,000	-	-	-	-	-	-	-	-	-	-	57,984
Intake Allocation	-	-	9,000	(55,300)	10,400	6,000	8,000	3,500	4,500	2,500	3,000	8,400	-	-
Municipal Pension Plan - Admin	28,718	-	-	-	-	-	-	-	-	-	-	-	-	28,718
Municipal Pension Plan - CHC Allied Health	-	-	74,160	-	-	-	-	-	-	-	-	-	-	74,160
Municipal Pension Plan - CHC MOA	-	-	34,899	-	-	-	-	-	-	-	-	-	-	34,899
Municipal Pension Plan - Counselling	-	7,300	-	20,254	29,234	3,895	9,836	15,580	9,763	15,580	5,988	19,475	-	136,904
Physician & NP Costs	-	-	1,680,879	-	-	-	-	-	-	-	-	-	-	1,680,879
Wages and Salaries - CHC Allied Health	-	-	786,012	-	-	-	-	-	-	-	-	-	-	786,012
Wages and Salaries - CHC MOA's	-	-	365,581	-	-	-	-	-	-	-	-	-	-	365,581
Wages and Salaries - Counselling	-	68,386	-	255,043	293,383	42,251	98,502	208,842	134,228	156,488	79,270	205,132	-	1,541,525
WCB Expense	5,518	-	-	-	-	-	-	-	-	-	-	-	-	5,518
WCB Expense - CHC Allied Health	-	-	8,756	-	-	-	-	-	-	-	-	-	-	8,756
WCB Expense - CHC MOA	-	-	4,120	-	-	-	-	-	-	-	-	-	-	4,120
WCB Expense - Counselling	-	867	-	2,391	3,376	460	1,169	1,839	1,159	1,839	762	2,299	-	16,163
Salary costs	155,706	151,406	3,370,071	323,273	437,199	74,120	195,822	308,148	192,964	273,576	115,322	310,869	-	5,908,476
Surplus of revenues over salary costs	251,419	83,748	344,040	25,442	12,551	14,398	34,575	9,273	19,201	15,537	11,954	30,765	5,000	857,902

Pacific Centre Family Services Association

Schedule of Operations by Program

Year Ended March 31, 2025

Operating Expenses	Administration	Development	Overheads	Counselling	CHC	CHC	CHC	CHC	CHC	(SUP)	CHC	CHC	CHC	CHC
Amortization Expense	-	-	231,876	-	-	-	-	-	-	-	-	-	-	231,876
Accounting & Legal	724	592	17,425	1,629	2,302	313	792	1,253	786	1,253	517	1,566	-	29,152
Advertising & Promotions	1,236	-	-	-	-	-	-	-	-	-	-	-	-	1,236
Bad Debts	-	230	-	1,563	-	-	-	-	-	-	-	-	12	1,805
Building Occupancy	37,298	2,532	70,144	7,038	9,976	2,053	8,588	5,505	3,433	10,393	2,202	6,765	-	165,926
CIBC Mortgage Interest and Fees	9,237	2,093	44,187	4,437	6,417	853	2,653	3,413	2,137	3,413	1,262	4,266	-	84,370
Clearing	10	-	-	-	-	-	-	-	-	-	-	-	(302)	(292)
Client Emergency Fund	-	-	1,500	-	-	-	-	-	189	-	-	-	-	1,689
Computer/Technical	8,444	1,534	27,328	2,741	3,823	827	1,888	2,109	1,372	2,109	921	3,136	-	56,231
Consultation	45,585	-	-	-	-	-	-	-	-	-	-	-	-	45,585
Contractor	10,763	-	-	-	-	-	-	-	-	-	-	-	-	10,763
EMR Software	-	-	60,000	-	-	-	-	-	-	-	-	-	-	60,000
Equipment lease	603	72	1,791	187	272	37	93	153	92	142	61	182	-	3,685
Food and Costs for Seniors	-	19,955	-	-	-	-	-	-	-	-	-	-	-	19,955
Humi HR and Payroll	1,037	148	4,161	423	636	81	220	326	218	326	97	407	-	8,079
Insurance	13,659	31	-	-	-	-	-	-	-	-	-	-	-	13,690
Interest and Bank Charges	241	-	-	-	-	-	-	-	-	-	-	-	-	241
Janitorial	8,213	1,526	38,750	4,249	6,239	1,517	3,063	3,287	2,044	3,287	1,202	4,587	-	77,963
Meals	522	54	1,125	152	237	29	110	117	70	117	27	147	-	2,707
Medical Supplies	-	-	16,515	-	-	-	-	-	-	-	-	-	-	16,515
Membership - Dues & Subscriptions	3,122	93	3,912	536	423	50	123	200	281	228	63	252	-	9,281
Mileage	-	1,780	941	-	2,688	-	214	-	-	2,294	-	2,076	-	9,992
Office Supplies	879	-	-	-	-	-	-	-	-	-	-	-	-	879
Postage & Courier	213	20	993	58	88	11	27	44	27	43	12	59	-	1,598
Professional Fees	5,253	-	-	-	-	-	-	-	-	-	-	-	-	5,253
Professional Services - CHC	3,850	-	-	-	-	-	-	-	-	-	-	-	-	3,850
Purchase of Food - Social Meals	-	1,919	-	-	-	-	-	-	-	-	-	-	-	1,919
Purchased Services	-	15,600	-	-	-	-	-	-	-	-	-	-	-	15,600
Rent Expenses - LBC	9,014	-	-	4,367	5,922	1,100	2,023	3,201	2,008	3,201	1,281	4,503	-	36,620
Repair & Maintenance	923	435	3,392	381	561	73	584	293	183	293	98	366	-	7,582
Security	176	24	695	70	110	13	32	54	32	54	11	67	-	1,337
Service Charges and Fees	1,412	32	876	1,133	121	17	40	67	40	67	56	86	-	3,945
Social Meals Contractor	-	6,877	-	-	-	-	-	-	-	-	-	-	-	6,877
Storage	570	89	2,464	247	333	47	128	190	126	190	95	238	-	4,717
Subcontractor Cleaning - B@H	-	23,678	-	-	-	-	-	-	-	-	-	-	-	23,678
Supplies	13,341	1,107	9,907	1,184	1,370	384	2,728	637	439	500	215	1,399	-	33,211
Telephone	5,563	1,263	19,519	2,114	3,023	1,006	1,780	1,616	1,023	1,629	1,084	2,349	-	41,969
Training & Development	1,911	720	5,113	210	271	-	1,250	160	1,358	113	1,435	621	-	13,162
Travel	-	1,105	-	-	-	-	-	-	-	-	-	-	-	1,105
Utilities	1,133	254	6,545	708	1,019	136	346	544	343	544	456	930	-	12,959
Total Operating Expenses	184,931	83,761	569,159	33,425	45,831	8,550	26,682	23,169	16,202	30,195	11,093	34,002	(290)	1,066,709
Net (deficit) surplus of revenues over expenses	66,489	(13)	(225,119)	(7,982)	(33,281)	5,848	7,893	(13,896)	2,999	(14,659)	862	(3,238)	5,290	(208,807)