Doane Grant Thornton

Financial Statements

Pacific Centre Family Services Association

March 31, 2026

Contents

Doane Grant Thornton

Independent Auditors' Report

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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, 2026, 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, 2026, 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.

Emphasis of Matter – Material Uncertainty Related to Going Concern

We draw attention to Note 2 of the financial statements, which indicates that the Association reported a net deficiency of revenues over expenses of $212,818 during the year ended March 31, 2026. As of that date, the Association's current liabilities exceeded its current assets by $2,470,845. As stated in Note 2, these events or conditions, along with other matters as set forth in Note 2, indicate that a material uncertainty exists that may cast significant doubt on the Association's ability to continue as a going concern. Our opinion is not modified in respect of this matter

Other Matter – Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedules in the notes to the financial statements on page 18 – 19 are presented for the purpose of additional information and is not a required part of the financial statements. Such information has been subject to the audit procedures only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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.

Doane Grant Thornton LLP

Victoria, Canada
June 29, 2026

Chartered Professional Accountants

Pacific Centre Family Services Association
Statement of Financial Position

Year Ended March 31

	Capital Assets	Operating Fund	Restricted	**Total 2026**	Total 2025
Assets					
Current					
Cash and cash equivalents (Note 4)	$ -	$ 78,698	$ -	**$ 78,698**	$ 353,432
Receivables	-	107,578	-	**107,578**	124,362
Prepaids	-	3,795	-	**3,795**	823
Interfund balances	-	-	40,560	**40,560**	40,560
	-	190,071	40,560	**230,631**	519,177
Tangible capital assets (Note 5 and 8)	4,009,607	-	-	**4,009,607**	4,228,311
	$ 4,009,607	$ 190,071	$ 40,560	**$ 4,240,238**	$ 4,747,488
Liabilities					
Current					
Bank indebtedness (Note 19)	$ -	$ 147,185	$ -	**$ 147,185**	$ -
Payables and accruals (Note 6)	-	380,106	-	**380,106**	596,086
Deferred revenue (Note 7)	-	262,866	-	**262,866**	354,361
Accrued benefits	-	231,703	-	**231,703**	220,777
Mortgage payable (Note 8)	1,639,056	-	-	**1,639,056**	1,674,555
Interfund balances	-	40,560	-	**40,560**	40,560
	1,639,056	1,062,420	-	**2,701,476**	2,886,339
Deferred capital contributions (Note 9)	1,138,418	-		**1,138,418**	1,247,987
	2,777,473	1,062,421	-	**3,839,894**	4,134,326
Net Assets					
Unrestricted	-	(872,350)	-	**(872,350)**	(733,168)
Invested in capital assets	1,232,134	-	-	**1,232,134**	1,305,770
Capital replacement reserve	-	-	24,733	**24,733**	24,733
Externally restricted (Note 10)	-	-	15,827	**15,827**	15,827
	1,232,134	(872,350)	40,560	**400,344**	613,162
	$ 4,009,607	$ 190,071	$ 40,560	**$ 4,240,238**	$ 4,747,488

On behalf of the board

____________________ Director ____________________ Director

Pacific Centre Family Services Association
Statement of Operations

Year ended March 31		2026		2025
Revenues (Page 18)				
Westshore Community Health Centre (Note 9)	**$**	**3,914,281**	$	3,714,111
Short term integrated community counselling		**633,689**		606,533
Community outreach prevention and education		**505,897**		449,750
Better at home		**496,372**		235,154
Youth services		**344,687**		341,634
Community counselling		**238,605**		348,715
Sexual abuse intervention program		**232,179**		230,397
Administration		**194,090**		407,686
Youth gang intervention		**159,024**		127,277
Stopping the violence		**150,517**		212,165
Family violence program		**83,606**		88,518
Interest revenue		**-**		4,439
		6,952,947		6,766,379
Salary costs (Page 19)				
Salaries		**3,182,387**		3,287,887
Physician and nurse practitioner fees		**1,840,661**		1,680,879
Employee benefits		**977,212**		939,249
		6,000,260		5,908,015
Expenditures (Page 19)				
Building occupancy		**380,657**		399,486
Amortization		**232,430**		231,876
Purchased services		**156,426**		124,376
Office		**128,871**		171,928
Professional fees		**91,993**		-
Supplies		**65,159**		49,726
Property taxes		**55,237**		47,647
Promotion and publicity		**15,494**		3,943
Membership dues		**13,776**		9,281
Transportation		**13,029**		11,097
Interest and bank charges		**7,912**		4,189
Staff training		**4,521**		13,622
		1,165,505		1,067,171
Total expenditures		**7,165,765**		6,975,186
Deficiency of revenue over expenditures from operations	**$**	**(212,818)**	$	(208,807)

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 2026**	Total 2025
Balance, beginning of year	$ (733,168)	$ 1,305,770	$ 24,733	$ 15,827	**$ 613,162**	$ 821,969
Excess (deficiency) of revenues over expenditures	19,612	(232,430)	-	-	**(212,818)**	(208,807)
Capital Contribution	(109,569)	109,569	-	-	-	-
Interfund transfers (Note 11)	(49,225)	49,225	-	-	**-**	-
Balance, end of year	$ (872,350)	$ 1,232,134	$ 24,733	$ 15,827	**$ 400,344**	$ 613,162

See accompanying notes to the financial statements

Pacific Centre Family Services Association
Statement of Cash Flows

Year ended March 31	2026	2025
Increase (decrease) in cash		
Operating		
Deficiency of revenue over expenditures	**$ (212,818)**	$ (208,807)
Amortization of tangible capital assets	**232,430**	231,876
	19,612	23,069
Change in non-cash operating working capital		
Receivables	**16,783**	(57,575)
Prepaids	**(2,972)**	5,333
Payables and accruals	**(215,980)**	167,218
Deferred revenue	**(91,495)**	(257,968)
Deferred capital contributions	**(109,569)**	(126,198)
Accrued benefits	**10,926**	43,539
	(372,695)	(202,582)
Investing		
Purchase of tangible capital assets	**(13,725)**	(18,091)
Financing		
Mortgage repayments	**(35,499)**	(27,158)
Net decrease in cash (bank indebtedness)	**(421,919)**	(247,831)
Cash (bank indebtedness), beginning of year	**353,432**	601,263
Cash (bank indebtedness), end of year	**$ (68,487)**	$ 353,432

Cash (bank indebtedness) consists of:		
Cash and cash equivalents (Note 4)	$ **78,698**	$ 353,432
Bank indebtedness (Note 19)	**(147,185)**	-
	$ **(68,487)**	$ 353,432

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. Going concern

The financial statements are prepared using Canadian accounting standards for not-for-profit organizations (ASNPO) that are applicable to a going concern. The going concern basis assumes that the Association will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of operations. However, certain conditions may cast significant doubt on the validity of this assumption.

During the year ended March 31, 2026, the Association's current liabilities exceed its current assets by approximately $2,470,818. The Association has had operating deficits for consecutive years and currently has a deficit in the unrestricted fund of $872,350. For the year ended March 31, 2026, the Association saw a deficiency of revenues over expenses of $212,818 (2025: $208,807). Management will address the Association's going concern risks by operating within the approved balanced 2026-2027 budget, maintaining a monthly cash flow forecast through March 31, 2027, and finalizing recommendations to eliminate the identified Administration funding gap. This will be achieved by aligning staffing, organizational structure, shared overhead allocations, and future funding decisions with confirmed funding and a true-cost recovery model, while directing resource development income toward improving liquidity, reducing the working capital deficiency, and building unrestricted operating reserves over time. Failure to execute on these plans could have a material adverse effect on the Association's financial condition and/or results of operations.

These uncertainties may cast significant doubt on the Association's ability to continue as a going concern and, ultimately, the appropriateness of the use of accounting principles used in the preparation of the financial statements under the going concern assumption.

The accompanying financial statements do not include any adjustments relating to the recoverability of assets and to the reclassification of asset and liability amounts that might be necessary should the Society be unable to continue its operations. These adjustments could be material

3. 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.

3. **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.

3. 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.

3. 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.

4. Cash and cash equivalents

	2026	2025
Cash on hand	$ 78,698	$ 153,432
Redeemable term deposit	-	200,000
	$ 78,698	$ 353,432

5. Tangible capital assets

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
Building	$ 4,146,763	$ 890,805	$ 3,255,958	$ 3,421,828
Land	658,460	-	658,460	658,460
Furniture and equipment	132,491	114,380	18,111	43,780
Medical equipment	104,401	85,208	19,193	40,073
Artwork	31,625	-	31,625	31,625
Computer hardware	164,858	141,673	23,185	26,395
Website	15,375	12,300	3,075	6,150
Computer software	9,882	9,882	-	-
	$ 5,263,855	$ 1,254,248	$ 4,009,607	$ 4,228,311

6. Government remittances

Included in payables and accruals are $56,714 (2025: $81,630) of government remittances.

7. Deferred revenue

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

		2026		2025
Balance beginning of the year	**$**	**354,361**	$	612,329
Amounts received		**2,728,208**		3,830,229
Recognized		**(2,819,703)**		(4,088,198)
Balance, end of year	**$**	**262,866**	$	354,361

8. Mortgage payable

		2026		2025
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 $3,914,417 (2025: $4,080,288).	**$**	**1,639,056**	$	1,674,555
Less current potion		**1,639,056**		1,674,555
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, 2026, 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.

9. 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, 2026, consists of:

	Balance, Beginning of the year	Received	Recognized	**Balance, End of the year**
Building renovations	$ 1,148,595	$ -	$ (52,209)	**$ 1,096,386**
Furniture and equipment	42,188	-	(25,731)	**16,457**
Medical equipment	41,760	-	(20,880)	**20,880**
IT equipment	9,293	-	(7,674)	**1,619**
Website	6,150	-	(3,075)	**3,075**
	$ 1,247,986	$ -	$ (109,569)	**$ 1,138,418**

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

10. 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 (2025: $nil). As at March 31, 2026, the net assets the Association holds in trust for the delivery of future symposiums is $15,827 (2025: $15,827).

11. Interfund transfers

During the year $49,225 was transferred from the Operating Fund to the Capital Fund to cover mortgage principal payments and the purchase of capital assets.

12. 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.

13. Economic dependence

The Association is economically dependent on the revenues received from government entities. The Association receives 85% (2025: 87%) of its total operating revenue from government entities.

14. 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, 2026, is $54,891 (2025: $52,247).

15. 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 mortgage payable. Management does not believe that the Association is exposed to significant interest rate risk on callable debt and long-term debt.

16. 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 $274,603 (2025: $274,680) on behalf of the employees.

Based on the most recent actuarial valuation as of December 2024, the Municipal Pension Plan is fully funded as of that date. Portions of any surplus or deficiency are not attributed to individual employers.

17. Remuneration

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

During the year, the Association paid $3,670,018 (2025: $3,662,827) in remuneration to 28 employees and contractors (2025: 28) whose remuneration during the period was at least $75,000. During the year, the Association paid no remuneration to directors.

18. 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.

19. Credit facilities

The Association has 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, 2026, $147,185 was drawn on the line of credit (2025: $nil) and no amounts were drawn on the 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.

20. 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, 2026

Account	Administration	Better @ Home - Healthy Aging	CHC - On-going Overheads	Community Counselling (COMC)	COPE	FVP	INTAKE	Resource Development	SAIP	Social Prescribe - Healthy Aging	STICC - SUP	STV	YG-CRED	Youth Services	Total
Trading Income															
AC - Counselling Fees	-	-	-	17,924	-	-	-	-	-	-	-	-	-	-	17,924
City of Colwood	-	-	-	-	200,480	-	-	-	-	-	-	-	-	-	200,480
City of Langford	-	-	-	-	265,417	-	-	-	-	-	-	-	-	-	265,417
Civil Forfieture FVP	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	40,000
Community Action Initiative (CAI)	-	-	-	119,167	-	-	-	-	-	-	-	-	-	-	119,167
Counselling Fees	-	-	-	35,989	-	-	-	-	-	-	-	-	-	-	35,989
Donations	4,300	-	-	125	-	-	-	53,968	-	-	1,000	200	9,186	3,200	71,979
Fundraising	-	-	-	-	-	-	-	31,781	-	-	-	-	-	-	31,781
Gaming Corp	-	-	-	65,400	-	-	-	-	-	-	-	-	-	-	65,400
Housekeeping Fees	-	14,534	-	-	-	-	-	-	-	-	-	-	-	-	14,534
Memberships	225	-	-	-	-	-	-	-	-	-	-	-	-	-	225
Min of Public Safety & Solicitor General - STV	-	-	-	-	-	-	-	-	-	-	-	149,817	-	-	149,817
Ministry of Children and Family Development - FVP	-	-	-	-	-	43,606	-	-	-	-	-	-	-	-	43,606
Ministry of Children and Family Development - YS	-	-	-	-	-	-	-	-	-	-	-	-	-	341,487	341,487
Ministry of Children and Family Development SAIP	-	-	-	-	-	-	-	-	232,179	-	-	-	-	-	232,179
Ministry of Justice	-	-	-	-	-	-	-	-	-	-	-	-	149,138	-	149,138
MPSSG Civil Forfieture	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000
Other revenue	2,637	-	-	-	-	-	-	-	-	-	-	500	700	-	3,837
Parking Revenue	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000
Deferred Contributed Capital Constributions	-	-	109,569	-	-	-	-	-	-	-	-	-	-	-	109,569
Rental Income	1,820	-	-	-	-	-	-	-	-	-	-	-	-	-	1,820
United Way - B@H	-	306,838	-	-	-	-	-	-	-	100,000	-	-	-	-	406,838
United Way Souther Vancouver Island	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	35,000
United Way Vancouver - Food Security Targeted Fund	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
United Way Vancouver - Social Meals	-	70,000	-	-	-	-	-	-	-	-	-	-	-	-	70,000
Victoria Foundation	2,308	-	-	-	-	-	30,000	-	-	-	-	-	-	-	32,308
VIHA - MHSU	-	-	-	-	-	-	-	-	-	-	629,689	-	-	-	629,689
VIHA - Village Initiative	23,051	-	-	-	-	-	-	-	-	-	-	-	-	-	23,051
WSCHC - GP & NP Overheads	-	-	719,937	-	-	-	-	-	-	-	-	-	-	-	719,937
WSCHC Allied Health Funding	-	-	1,226,779	-	-	-	-	-	-	-	-	-	-	-	1,226,779
WSCHC GP & NP Funding	-	-	1,866,638	-	-	-	-	-	-	-	-	-	-	-	1,866,638
WSCHC Other Funding	-	-	(8,642)	-	-	-	-	-	-	-	-	-	-	-	(8,642)
YMCA/YWCA - YMIND	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
Total Trading Income	**43,341**	**396,372**	**3,914,281**	**238,605**	**505,897**	**83,606**	**65,000**	**85,749**	**232,179**	**100,000**	**633,689**	**150,517**	**159,024**	**344,687**	**6,952,948**
Cost of Sales															
Administration Allocations	(318,693)	46,801	-	23,889	49,321	8,339	-	29,167	23,313	12,000	60,894	15,410	15,989	33,572	0
BoardStaffVolunteer Recognition	60	192	-	-	-	-	-	-	-	-	-	-	-	-	252
Consultation - Virtual Accounting Sevices	91,993	-	-	-	-	-	-	-	-	-	-	-	-	-	91,993
CPP Expense - Admin	20,548	-	-	-	-	-	-	-	-	-	-	-	-	-	20,548
CPP Expense - CHC Allied Health	-	-	36,170	-	-	-	-	-	-	-	-	-	-	-	36,170
CPP Expense - CHC MOA	-	-	16,943	-	-	-	-	-	-	-	-	-	-	-	16,943
CPP Expense - Counselling	-	5,269	-	7,116	14,480	2,230	4,553	-	3,794	2,356	16,312	5,199	4,136	9,378	74,822
EI Expense - Admin	7,469	-	-	-	-	-	-	-	-	-	-	-	-	-	7,469
EI Expense - CHC Allied Health	-	-	12,966	-	-	-	-	-	-	-	-	-	-	-	12,966
EI Expense - CHC MOA	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	7,000
EI Expense - Counselling	-	2,028	-	2,414	5,029	925	1,639	-	1,396	964	5,733	1,993	1,389	3,160	26,671
Employee benefits - Admin	47,367	-	-	-	-	-	-	-	-	-	-	-	-	-	47,367
Employee benefits - CHC Allied Health	-	-	88,388	-	-	-	-	-	-	-	-	-	-	-	88,388
Employee benefits - CHC MOA	-	-	57,153	-	-	-	-	-	-	-	-	-	-	-	57,153
Employee benefits - Counselling	-	15,198	-	23,190	34,941	1,823	13,478	-	26,868	2,336	41,490	14,073	13,363	22,554	209,315
Employer Health Tax	10,754	1,589	19,468	1,589	3,477	497	993	-	1,192	993	3,973	1,192	993	2,483	49,195
Intake Allocation	-	7,000	22,000	-	15,700	7,200	(107,400)	-	19,750	10,200	20,750	-	-	4,800	-
Mgnt Wages and Salaries Program Allocations	(366,289)	80,453	173,000	-	2,500	7,500	31,250	5,300	27,000	10,385	28,901	-	-	-	0
Municipal Pension Plan - Admin	36,595	-	-	-	-	-	-	-	-	-	-	-	-	-	36,595
Municipal Pension Plan - CHC Allied Health	-	-	72,850	-	-	-	-	-	-	-	-	-	-	-	72,850
Municipal Pension Plan - CHC MOA	-	-	26,348	-	-	-	-	-	-	-	-	-	-	-	26,348
Municipal Pension Plan - Counselling	-	6,569	-	14,656	26,507	1,522	7,478	-	9,006	3,919	32,221	5,804	8,572	19,231	135,486
Contracted Physician Costs	-	-	1,840,661	-	-	-	-	-	-	-	-	-	-	-	1,840,661
Wages & Salaries Management & Admin	447,030	-	-	-	2,500	-	-	-	-	-	-	-	1,750	-	451,280
Wages and Salaries - CHC Allied Health	-	-	828,659	-	-	-	-	-	-	-	-	-	-	-	828,659
Wages and Salaries - CHC MOA's	-	-	303,220	-	-	-	-	-	-	-	-	-	-	-	303,220
Wages and Salaries - Counselling	4,772	97,867	-	165,021	295,570	47,217	96,487	-	83,143	43,375	359,740	105,927	96,282	203,826	1,599,228
WCB Expense	6,669	-	-	-	-	-	-	-	-	-	-	-	-	-	6,669
WCB Expense - CHC MOA	-	-	5,931	-	-	-	-	-	-	-	-	-	-	-	5,931
WCB Expense - Counselling	-	1,882	-	3,045	4,264	876	1,461	-	1,228	817	5,181	1,575	1,409	3,765	25,503
Total Cost of Sales	**(11,725)**	**264,848**	**3,524,582**	**240,920**	**454,289**	**78,128**	**49,939**	**34,467**	**196,690**	**87,347**	**575,196**	**151,173**	**143,883**	**302,770**	**6,092,506**
Gross Profit	**55,066**	**131,524**	**389,699**	**(2,315)**	**51,609**	**5,478**	**15,061**	**51,282**	**35,489**	**12,653**	**58,493**	**(656)**	**15,141**	**41,917**	**860,442**

Pacific Centre Family Services Association
Schedule of Operations by Program
Year Ended March 31, 2026

Account	Administration	Better @ Home - Healthy Aging	CHC - On-going Overheads	Community Counselling (COMC)	COPE	FVP	INTAKE	Resource Development	SAIP	Social Prescribe - Healthy Aging	STICC - SUP	STV	YG-CRED	Youth Services	Total
Operating Expenses															
Accounting & Legal	9,871	971	11,892	971	2,124	303	607	-	728	485	3,177	728	607	1,517	33,980
Advertising & Promotions	725	-	-	-	-	-	-	1,747	-	-	-	-	-	-	2,472
Amortization Expense	-	-	232,430	-	-	-	-	-	-	-	-	-	-	-	232,430
Bad Debts	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500
Building Occupancy	23,848	5,358	11,955	4,543	11,990	1,605	3,054	-	8,763	2,805	12,252	3,354	3,208	8,026	100,762
CIBC Mortgage Interest and Fees	14,540	3,295	37,697	2,577	7,232	962	1,923	-	2,308	1,891	4,693	2,058	1,923	4,808	85,907
Client Emergency Fund	-	-	-	-	-	-	-	2,226	-	-	-	-	-	-	2,226
ComputerTechnical	11,751	2,699	26,287	2,150	4,687	670	1,332	-	1,701	1,244	3,942	1,607	1,339	3,347	62,754
Consultation	28,187	-	-	-	-	-	-	15,375	-	-	-	-	-	-	43,562
Contractor	-	-	-	-	-	-	-	20,126	-	-	-	-	-	-	20,126
EMR Software	(26,511)	-	40,644	-	-	-	-	-	-	-	-	-	-	-	14,134
Equipment lease	681	101	1,384	113	247	35	71	-	85	89	283	85	71	177	3,421
Food and Costs for Seniors	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Honorarium	550	-	-	-	-	-	-	-	-	-	-	-	-	-	550
Humi HR and Payroll	1,236	253	3,105	259	566	81	162	-	404	156	647	194	162	405	7,631
Insurance	1,766	413	5,858	471	1,030	147	294	-	353	236	1,177	353	294	736	13,129
Janitorial	9,367	3,006	34,645	2,328	6,187	884	1,768	-	2,121	1,446	7,070	1,621	1,768	4,919	77,129
Meals and Entertainment	2,381	5,200	2,453	200	438	63	125	233	150	125	501	164	125	313	12,472
Medical Supplies	-	-	21,696	-	-	-	-	-	-	-	-	-	-	-	21,696
Membership - Dues & Subscriptions	5,705	783	4,648	317	423	60	205	25	229	111	591	173	149	358	13,776
Mileage	-	1,205	1,549	-	3,513	-	-	-	641	-	1,220	-	-	1,689	9,816
Postage & Courier	53	28	322	8	17	2	5	-	21	5	20	6	5	12	504
Property Taxes	7,237	-	48,000	-	-	-	-	-	-	-	-	-	-	-	55,237
Purchase of Food	-	4,437	-	-	-	-	-	-	-	-	-	-	-	-	4,437
Purchased Services	628	30,600	-	-	-	-	-	-	-	-	-	-	-	-	31,228
Rent Expenses - LBC	-	-	-	5,482	8,104	1,152	-	-	2,890	-	9,718	2,265	2,305	6,261	38,177
Repair & Maintenance	888	228	2,811	230	502	72	143	-	172	142	574	172	143	359	6,436
Security	365	89	1,095	89	166	28	56	-	67	56	224	67	56	140	2,498
Service Charges and Fees	2,056	184	2,198	1,213	568	55	104	142	131	106	485	141	122	408	7,912
Social Meals Contractor	-	1,907	-	-	-	-	-	-	-	-	-	-	-	-	1,907
Storage	683	169	2,163	177	386	55	110	-	132	103	441	132	110	276	4,939
Subcontractor Cleaning - B@H	-	50,165	-	-	-	-	-	-	-	-	-	-	-	-	50,165
Supplies	9,319	3,084	7,732	509	1,883	565	279	5,576	6,423	375	2,040	798	1,822	3,057	43,463
Telephone	5,600	1,307	17,834	1,111	2,976	425	851	-	1,021	1,187	3,402	1,021	851	2,376	39,961
Training & Development	109	-	851	-	608	-	108	135	1,024	-	200	278	108	470	3,892
Transportation	-	990	7	-	-	-	-	-	-	-	-	-	-	-	996
Travel	-	266	113	-	-	-	-	-	-	-	-	1,214	624	-	2,217
Utilities	1,657	420	5,045	420	919	131	263	-	315	263	1,050	315	263	656	11,717
Volunteer Costs	-	377	-	-	-	-	-	-	-	-	-	-	-	-	377
Rent Expenses	-	720	-	-	-	-	-	-	-	-	-	-	-	-	720
Total Operating Expenses	**116,191**	**123,255**	**524,415**	**23,168**	**54,567**	**7,296**	**11,460**	**45,586**	**29,679**	**10,826**	**53,706**	**16,747**	**16,054**	**40,309**	**1,073,260**
Net Profit	**(61,125)**	**8,269**	**(134,716)**	**(25,482)**	**(2,958)**	**(1,818)**	**3,601**	**5,696**	**5,810**	**1,827**	**4,787**	**(17,403)**	**(913)**	**1,608**	**(212,818)**