

**CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**

**FINANCIAL STATEMENTS**

**March 31, 2024**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

Castlegar and District Community Services Society

### Qualified Opinion

We have audited the accompanying financial statements of the Castlegar and District Community Services Society, (the Society) which comprise the statement of financial position as at March 31, 2024 and the statement of operations, statement of changes in net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Castlegar and District Community Services Society as at March 31, 2024 and its financial performance and its cash flow for the year then ended in accordance with Canadian Accounting Standards for not-for-capital organizations.

### Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations and cash sales, which are inherently not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the accounting records of the Society. We were not able to determine whether any adjustments might be necessary to donations and fundraising, excess of revenues over expenses, cash flows from operations, current assets and net assets. Our audit opinion on the financial statements for the year ended March 31, 2024 was modified accordingly, because of the possible effects of this scope limitation.

The Society retained many, but not all of the records required to support satisfactory verification of vacation expenses and their related accruals. Accordingly we were not able to obtain sufficient and appropriate audit evidence relating to the occurrence and classification of vacation expenses within payroll on the statement of operations for the year ended March 31, 2024 and the resulting effects on cash flows from operations, the financial position and net assets of the Society. Our audit opinion on the financial statement for March 31, 2024 was modified accordingly because of the possible effects of this scope limitation.

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 Society 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 qualified opinion.

# CHILDS CHANTON

CHARTERED PROFESSIONAL ACCOUNTANTS\*

\* Denotes Professional Corporation

Jeremy J. Childs, CPA, CA\*

Marie C. Chanton, CPA, CA\*

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241 Columbia Avenue, Castlegar, BC V1N 1G3 Phone: (250) 365-7287 Fax: (250) 365-6066

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for not-for-capital 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

## **Auditor's Responsibility 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 internal controls of the Society.
- 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 Society'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 Society 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the society to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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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. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Report on other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements have been applied on a basis consistent with that of the preceding year.



Jeremy Childs, CPA CA

November 06, 2024

CHILDS CHANTON  
CHARTERED PROFESSIONAL ACCOUNTANTS  
Castlegar, BC

**CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**As at March 31, 2024**

	2024	2023
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 574,566	\$ 1,025,122
Accounts receivable	27,612	130,534
Prepaid expenses	52	3,184
Loans receivable	9,544	35,613
	<b>611,774</b>	<b>1,194,453</b>
Investment (Note 3)	100	100
Tangible capital assets (Note 4)	1,259,503	1,303,503
	<b>\$ 1,871,376</b>	<b>\$ 2,498,056</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 51,086	\$ 63,674
Wages payable including government remittances of \$61,877	112,556	174,655
Rental and damage deposits	11,479	10,079
Current portion of long-term debt (Note 7)	24,224	29,527
Rent bank capital	22,601	35,500
Deferred contributions (Note 5)	109,122	439,076
	<b>331,068</b>	<b>752,511</b>
Forgivable loans (Note 6)	28,353	32,220
Long-term debt (Note 7)	465,965	523,660
Deferred capital contributions (Note 8)	164,945	175,460
	<b>990,331</b>	<b>1,483,851</b>
<b>Net Assets</b>		
Invested in tangible capital assets (Note 14)	693,416	623,191
Internally restricted	15,000	15,000
Unrestricted (Note 14)	172,629	376,014
	<b>881,045</b>	<b>1,014,205</b>
	<b>\$ 1,871,376</b>	<b>\$ 2,498,056</b>

APPROVED ON BEHALF OF THE DIRECTORS:

  
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The accompanying notes are an integral part of these financial statements.

**CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF OPERATIONS**  
**For the Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>Revenue</b>		
Provincial government grants	\$ 1,125,927	\$ 1,539,954
Non-government grants	396,452	643,366
Regional and local government grants	103,172	38,093
Other income	91,101	72,847
Residential rental income	59,054	45,594
Federal government grants and assistance	51,801	236,059
Donations and fundraising	32,212	16,116
Concession sales	-	29,771
	<b>\$ 1,859,719</b>	<b>\$ 2,621,800</b>
<b>Expenses</b>		
Advertising and promotion	24,847	17,745
Amortization	53,811	55,681
Bad debts	-	625
Bank charges and interest	1,001	5,514
Computer expense	27,008	580
Conference and meetings	1,455	12,404
Food and beverage	29,045	100,266
Insurance and licenses	34,639	32,722
Interest on long-term debt	25,283	28,493
Office	23,202	20,820
Professional development	9,578	13,495
Professional fees	33,757	100,738
Program expenses	383,612	311,377
Property tax	5,549	5,702
Repairs and maintenance	67,909	104,648
Telephone	22,464	17,052
Travel	4,759	10,269
Utilities	38,469	36,584
Vehicle operating	1,031	14,777
Volunteer expenses	3,020	32,539
Wages and benefits	1,202,439	1,718,285
	<b>1,992,879</b>	<b>2,640,317</b>
<b>Excess (Deficiency) of revenue over expenses</b>	<b>\$ (133,160)</b>	<b>\$ (18,517)</b>

The accompanying notes are an integral part of these financial statements.

**CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**For the Year Ended March 31, 2024**

	<b>Invested in capital assets</b>	<b>Unrestricted net assets</b>	<b>Internally restricted</b>	<b>2024</b>	<b>2023</b>
Balance, beginning of year (note 14)	\$ 623,191	\$ 376,014	\$ 15,000	\$ 1,014,205	\$ 1,032,722
(Deficiency) of revenues over expenditures	-	(133,160)	-	(133,160)	(18,517)
Amortization of tangible capital assets	(53,811)	53,811	-	-	-
Tangible capital asset additions	9,811	(9,811)	-	-	-
Amortization of deferred capital contributions	14,382	(14,382)	-	-	-
Principal repayments on debt	99,843	(99,843)	-	-	-
<b>Balance, end of year</b>	<b>\$ 693,416</b>	<b>\$ 172,629</b>	<b>\$ 15,000</b>	<b>\$ 881,045</b>	<b>\$ 1,014,205</b>

The accompanying notes are an integral part of these financial statements.



**CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF CASH FLOW**  
**For the Year Ended March 31, 2024**

	2024	2023
<b>Operating</b>		
Excess of revenues over expenses	\$ (133,160)	\$ (18,517)
Items not affecting cash		
Amortization of tangible capital assets	53,811	55,681
Loan forgiveness	(3,867)	(6,444)
Amortization of deferred capital contributions	(10,515)	(16,239)
	<b>(93,731)</b>	<b>14,481</b>
<b>Changes in non-cash working capital items</b>		
Accounts receivable	107,791	68,968
Prepaid expenses	3,133	60,540
Loans receivable	26,069	2,750
Accounts payable and accrued liabilities	(11,189)	6,939
Wages payable	(62,098)	102,939
Goods and services taxes payable	(4,870)	-
Deferred contributions	(329,953)	(78,612)
	<b>(271,117)</b>	<b>163,524</b>
<b>Cash provided by operating activities</b>	<b>\$ (364,848)</b>	<b>\$ 178,005</b>
<b>Financing</b>		
Rent bank capital decreases	(12,899)	2,750
Deferred capital contribution increases	-	90,000
Repayment of long-term debt	(62,998)	(21,550)
<b>Cash provided by financing activities</b>	<b>\$ (75,897)</b>	<b>\$ 71,200</b>
<b>Investing</b>		
Purchase of tangible capital assets	(9,811)	(168,261)
<b>Cash used for investing activities</b>	<b>\$ (9,811)</b>	<b>\$ (168,261)</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(450,556)</b>	<b>80,944</b>
Cash and cash equivalents, beginning of year	1,025,122	944,178
<b>Cash and cash equivalents, end of year</b>	<b>\$ 574,566</b>	<b>\$ 1,025,122</b>

The accompanying notes are an integral part of these financial statements.

# CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2024

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### 1. PURPOSE OF THE ORGANIZATION

Castlegar and District Community Services Society (the Society) was incorporated in 1983 under the Societies Act of British Columbia to provide assistance, counselling and support, and work for social change in Castlegar, B.C. and area.

### 2. BASIS OF ACCOUNTING AND SIGNIFICANT ACCOUNTING POLICIES

#### Basis of accounting

These financial statements have been prepared in accordance with Canadian Accounting Standards for not-for-profit organizations (Part III of the CPA Canada Handbook).

#### Revenue Recognition

The Society follows the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Contributions restricted for the purchase of tangible capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related tangible capital assets.

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.

Residential rental income is recognized during the period of occupancy.

#### Cost Allocation

Costs are allocated to various programs based on management's estimate of the program's proportionate share of the actual expenditure.

#### Financial Instruments

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

- cash
- accounts receivable
- loans receivable
- accounts payable and accrued liabilities
- wages payable
- long-term debt

A financial asset or liability is recognized when the Society becomes party to contractual provision of the instrument.

#### Initial recognition:

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value. Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the Society is in the capacity of management in which case they are accounted for in accordance with the financial instruments.

# CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2024

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Subsequent measurement:

The Society subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value; investments in equity instruments that are not quoted in an active market, which are measured at cost less any reduction for impairment; derivative contracts, which are measured at fair value; and certain financial assets and financial liabilities which the Society has elected to measure at fair value. Changes in fair value are recognized in net income.

Financial assets subsequently measured at amortized cost include cash, accounts receivable and loans receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, wages payable and long-term debt.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the 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.

Tangible Capital Assets

Purchased tangible capital assets are recorded at cost. Contributed tangible capital assets are recorded at the fair value at the date of contribution. Amortization is provided at the following annual rates:

Building	- 4% diminishing balance
Building improvements	- straight line over 10 years
Furniture and equipment	- 20% diminishing balance
Computer hardware and software	- straight line over 3 years
Vehicles	- 30% diminishing balance

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amounts of revenues and expenses during the period, including related disclosures. The main estimates related to the expected useful life of tangible capital assets, identification of doubtful accounts, the value of items donated as sponsorships and the recognition and allocation of revenues. Actual results may differ from estimate.

Income Tax

Management has determined that they are exempt from payment of income tax under Section 149(1) of the Income Tax Act.

Cash and cash equivalents

Cash and cash equivalents are made up of unrestricted cash and gift cards.

### 3. INVESTMENT

The Society owns a member share in Kootenay Boundary Community Services Co-operative.

# CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2024

### 4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2024 Net Book Value	2023
Land	\$ 38,500	\$ -	\$ 38,500	\$ 38,500
Buildings	410,610	(163,900)	246,710	260,276
Furniture and Equipment	143,657	(132,834)	10,822	13,528
Computer equipment	1,808	(1,808)	-	-
HP Land	396,152	-	396,152	396,152
HP Buildings	682,378	(153,171)	529,207	547,603
HP Vehicles	7,840	(2,352)	5,488	6,664
HP Furniture and Equipment	59,093	(26,469)	32,624	40,780
HP Computer equipment	7,124	(7,124)	-	-
	<b>\$ 1,747,162</b>	<b>\$ (487,658)</b>	<b>\$ 1,259,503</b>	<b>\$ 1,303,503</b>

### 5. DEFERRED CONTRIBUTIONS

	March 31 2023	Additions	Expenditures	March 31 2024
BC Gaming	\$ 88,610	\$ 65,000	\$ (153,610)	\$ -
BC Housing - HP - HIFIS rent	4,246	1,981	(6,227)	-
BC Housing Replacement Reserve	3,750	4,009	(7,759)	-
BC Housing - HP - Safe Homes	14,201	710,164	(710,164)	14,201
BC Housing Capacity Build Grant	5,000	-	-	5,000
CBT - Youth Action Network	78,500	54,000	(78,500)	54,000
Rent bank	3,230	-	(3,230)	-
Castlegar/UBCM - Housing Outreach	63,393	100,000	(163,393)	-
Clothesline	9,000	-	-	9,000
EVA BC SART	106,380	-	(106,380)	-
MCFD - SAIP	5,114	-	(5,114)	-
Michael Hinde Memorial	886	-	-	886
Other non-profit (VIP in School)	2,000	-	-	2,000
ROWY - BCSTH	600	-	(600)	-
CWF - Rebuilding Lives Program	24,955	39,288	(64,243)	-
Toolbox Resource	5,176	-	(5,176)	-
MPSSG - Victim Service Program	24,035	225,768	(225,768)	24,035
	<b>\$ 439,076</b>	<b>\$ 1,200,210</b>	<b>\$ (1,128,106)</b>	<b>\$ 109,122</b>

# CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2024

### 6. FORGIVABLE LOANS

	2024	2023
BC Housing forgivable loan in the amount of \$61,377, bearing interest at 0% per annum, forgiven over 10 years commencing April 2018, repayable on demand in the event of default, plus interest at prime plus 2% per annum	\$ 27,007	\$ 30,690
BC Housing forgivable loan in the amount of \$3,057, bearing interest at 0% per annum, forgiven over 10 years commencing April 2018, repayable on demand in the event of default, plus interest at prime plus 2% per annum	1,346	1,530
	<b>\$ 28,353</b>	<b>\$ 32,220</b>

### 7. LONG-TERM DEBT

	2024	2023
Kootenay Savings Credit Union mortgage repayable in monthly installments of \$1,856.87 including interest at 5.55%. Secured by assets of the Society, due May 2040.	\$ 237,433	\$ 246,230
Kootenay Savings Credit Union one year open mortgage, repayable in weekly installments of \$500 including interest of bank prime plus 0.50%. Secured by land and building. Renews January 2028.	252,756	266,956
Government of Canada loan payable under the Canada Emergency Business Account (CEBA) program. The loan was \$60,000 total, non-interest bearing, with loan forgiveness of \$20,000 if repaid prior to December 31, 2023. No principal payments were due until December 31, 2023. The Society has paid the \$20,000 prior to the due date and had the other \$20,000 forgiven. Previously, loan forgiveness of \$10,000 was recognized in revenue in the year ended March 31, 2021 and \$10,000 was recognized in revenue in the year ended March 31, 2022.	-	40,000
	<b>490,189</b>	<b>553,186</b>
Less current portion	24,224	29,527
Due beyond one year	<b>\$ 465,965</b>	<b>\$ 523,659</b>

Estimated principal payments are as follows:

2025	\$	24,224
2026	\$	25,448
2027	\$	26,736
2028	\$	28,424
2029	\$	29,527
Thereafter	\$	330,885

**CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2024**

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**8. DEFERRED CAPITAL CONTRIBUTIONS**

	<b>2024</b>	<b>2023</b>
Balance, beginning of year	\$ 175,460	\$ 99,699
Additions	-	90,000
Less: amount recognized into income	(10,515)	(14,239)
<b>Balance, end of year</b>	<b>\$ 164,945</b>	<b>\$ 175,460</b>

**9. INTERNALLY RESTRICTED NET ASSETS**

By Board approval, \$15,000 has been reserved for future operating or capital contingencies. No amounts were transferred in or out during the year.

**10. FINANCIAL INSTRUMENTS RISK**

The Society is exposed to the following potentially significant financial risks through its transactions in financial instruments:

(a) Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment. The Society is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The Society does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by transacting only with parties that management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance. This risk has decreased since the prior year.

(b) Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting its obligations associated with financial liabilities. The Society is exposed to liquidity risk arising primarily from the accounts payable. The Society's ability to meet obligations depends on the receipt of funds from its operations and other related sources, whether in the form of revenue or grants. This risk has increased since the prior year.

**11. EMPLOYEE AND CONTRACTOR REMUNERATION**

The Societies Act of British Columbia requires disclosure in the financial statements of the remuneration of directors, employees, and contractors. For employee and contractor remuneration the requirement is to disclose amounts paid to individuals whose remuneration was greater than \$75,000. For the fiscal year ended March 31, 2024, one individual employee earned \$87,692. No remuneration was paid to the directors.

**12. SUBSEQUENT EVENTS**

Subsequent to year end, the Society sold land and a building located at 1007 2nd Street, Castlegar, for total proceeds of \$682,000.

# **CASTLEGAR AND DISTRICT COMMUNITY SERVICES SOCIETY**

## **NOTES TO THE FINANCIAL STATEMENTS**

**March 31, 2024**

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### **13. COMMITMENTS**

The Society has entered into a lease agreement for their offices for a three year term expiring on May 31, 2027, with basic monthly payments of \$4,050 plus triple net costs.

### **14. PRIOR PERIOD ADJUSTMENT**

During the course of the 2024 audit, it was noted that the amortization expense from the 2023 comparative period had not been transferred out of restricted net assets into net assets invested in tangible capital assets. This transfer has been made into the comparative balances to accurately reflect the classifications of net assets. This transfer has not affected the balance of total net assets but has increased opening unrestricted net assets by \$55,680 and decreased opening net assets invested in tangible capital assets by \$55,680.

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