



## Cowichan Lake Community Services Society

P.O. Box 670, Lake Cowichan, B.C. V0R 2G0  
• Phone: (250) 749-6822 • Fax: (250) 749-6839  
• [www.comserv.org](http://www.comserv.org) • Email: [comserv@comserv.org](mailto:comserv@comserv.org)

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January 6<sup>th</sup>, 2026

Cowichan Valley Regional District (CVRD)  
175 Ingram Street  
Duncan, BC  
V9L 1N8

**RE:** Cowichan Valley Regional District (CVRD) Annual Contribution Summary - 2025

To Whom It My Concern,

I appreciate the opportunity to share with the CVRD how the 2025 funds were used, the outcomes, and how the community benefitted. The funding we receive from Areas I, F, and the Town of Lake Cowichan is vital to the programs and services we provide to our region because it supports our core salary and CVRD insurance costs required to operate our organization. The salaries it contributes to are mine, the Executive Director, and our Office Manager/Bookkeeper; both critical roles to our operations. As you are likely already aware, CLCSS has been operating in our community for over 30 years and is well established as a social service “hub” in our region. We provide all residents access a wide array of programs and services such as mental health support, MCFD supervised visits, a WorkBC Centre, weekly fresh food markets, food bank applications, Red Cross equipment loans, IT services (phones, computers, fax), housing and community navigation services, and a MSDPR regional access point. These are all valued and well-used services for Cowichan Lake area residents.

A few highlights from our past year:

- We took over the responsibility of food recovery for our reFRESH market (formerly supported by Cowichan Green Community) and established a network of volunteers to aid in doing so. We also received generous donations from the Lake Cowichan Community Garden, and local bakeries to supplement the weekly offerings of available food. This ensures that community members continue to have access to fresh produce, dairy, and other food items on a weekly basis.
- We ran a successful summer program for children and youth in the community, which provided them with much needed opportunities for therapeutic recreation and social engagement.

- We participated in BC Youth Week, offering free access to a variety of recreation opportunities for youth in the community.
- We offered free health and wellness programs to the community, including a men's anger management group and a Sober September challenge. Both programs promoted the development and sustainment of healthy habits and connected participants to other services within our organization.
- We operated a temporary community shuttle for members of the Cowichan Lake area during the BC Transit strike, ensuring they were still able to remain connected to essential services.
- We completed a renovation of our front lobby and reception area, ensuring privacy and safety of staff, volunteers, and community members are respected and protected.
- We hosted a Volunteer Tax program to people to complete their tax returns, as well as mobile clinics for both Service BC and Service Canada.

If you have any questions, please don't hesitate to contact me. Thank you to the CVRD for your continued support!

Sincerely,

A handwritten signature in black ink, appearing to read 'Jocelyn Lundberg', written in a cursive style.

**Jocelyn Lundberg**  
Executive Director  
execdir@comserv.org

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**FINANCIAL STATEMENTS**  
**Year Ended March 31, 2024**

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**INDEX TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2024**

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Members of Cowichan Lake Community Services Society

I have reviewed the accompanying financial statements of Cowichan Lake Community Services Society (the organization) that comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Practitioner's Responsibility*

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

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

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

### *Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Cowichan Lake Community Services Society as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Sidney, British Columbia  
July 30, 2024

*Darren J. Proulx*  
Chartered Professional Accountant

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**March 31, 2024**

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home /Extension Funds	2024	2023
<b>ASSETS</b>						
<b>CURRENT</b>						
Cash	\$ 217,014	\$ 31,734	\$ -	\$ -	\$ 248,748	\$ 172,210
Term deposits	239,476	-	-	-	239,476	235,306
Accounts receivable	29,640	-	-	24,802	54,442	45,303
Goods and services tax recoverable	1,521	-	-	-	1,521	1,468
Prepaid expenses	17,133	-	-	-	17,133	15,437
	504,784	31,734	-	24,802	561,320	469,724
<b>PROPERTY, PLANT AND EQUIPMENT (Net of accumulated amortization) (Note 5)</b>	-	-	162,506	-	162,506	207,320
	\$ 504,784	\$ 31,734	\$ 162,506	\$ 24,802	\$ 723,826	\$ 677,044
<b>LIABILITIES AND NET ASSETS</b>						
<b>CURRENT</b>						
Accounts payable	\$ 18,933	\$ -	\$ -	\$ -	\$ 18,933	\$ 14,664
Wages payable	19,069	-	-	-	19,069	17,914
Employee deductions payable	14,392	-	-	-	14,392	13,289
Deferred income	9,881	31,700	-	-	41,581	55,248
	62,275	31,700	-	-	93,975	101,115
<b>NET ASSETS</b>	442,509	34	162,506	24,802	629,851	575,929
	\$ 504,784	\$ 31,734	\$ 162,506	\$ 24,802	\$ 723,826	\$ 677,044

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**Year Ended March 31, 2024**

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home / Extension Funds	2024	2023
<b>TRADE SALES</b>						
Provincial Government Grants	\$ 241,127	\$ -	\$ -	\$ -	\$ 241,127	\$ 189,935
Gaming	-	36,400	-	-	36,400	6,000
CVRD Grant	56,087	-	-	-	56,087	56,087
Ethos Vocational	133,100	-	-	-	133,100	115,170
United Way of British Columbia	9,736	-	-	-	9,736	9,736
Reaching Home	-	-	-	93,714	93,714	91,935
Donations from individuals	79,617	-	-	-	79,617	68,417
Other activities, fees and expense recovery	114,112	-	-	-	114,112	86,420
	<b>633,779</b>	<b>36,400</b>	<b>-</b>	<b>93,714</b>	<b>763,893</b>	<b>623,700</b>
<b>EXPENSES</b>						
Accounting fees	7,421	-	-	727	8,148	8,177
Advertising and promotion	220	-	-	-	220	188
Amortization	-	-	44,814	-	44,814	43,996
Employee benefits	47,037	-	-	10,406	57,443	52,153
Activities	6,881	-	-	-	6,881	9,392
Insurance	18,997	-	-	-	18,997	17,497
Interest and bank charges	21	-	-	-	21	7
Office	61,900	-	-	386	62,286	36,129
Property taxes	8,883	-	-	-	8,883	6,375
Rental	6,000	-	-	-	6,000	6,000
Repairs and maintenance	21,680	-	-	-	21,680	9,758
Salaries and wages	335,239	-	-	64,359	399,598	387,913
Supplies	44,752	-	-	16,827	61,579	64,597
Training	4,852	-	-	326	5,178	3,602
Travel	39	-	-	111	150	91
Utilities	14,862	-	-	573	15,435	16,111
Vehicle	528	-	-	-	528	641
	<b>579,312</b>	<b>-</b>	<b>44,814</b>	<b>93,715</b>	<b>717,841</b>	<b>662,627</b>

*(continues)*

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF REVENUES AND EXPENDITURES** *(continued)*  
**Year Ended March 31, 2024**

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home / Extension Funds	2024	2023
<b>EXCESS (DEFICIENCY) OF TRADE SALES OVER EXPENSES FROM OPERATIONS</b>	54,467	36,400	(44,814)	(1)	<b>46,052</b>	(38,927)
OTHER INCOME						
Interest from other sources	7,870	-	-	-	<b>7,870</b>	3,554
<b>EXCESS (DEFICIENCY) OF TRADE SALES OVER EXPENSES</b>	<b>\$ 62,337</b>	<b>\$ 36,400</b>	<b>\$ (44,814)</b>	<b>\$ (1)</b>	<b>\$ 53,922</b>	<b>\$ (35,373)</b>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**Year Ended March 31, 2024**

	Unrestricted Fund	Gaming Fund	Capital Asset Fund	Reaching Home Fund	2024	2023
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 355,691	\$ 34	\$ 207,320	\$ 12,884	\$ <b>575,929</b>	\$ 611,302
Excess of trade sales over expenses	62,337	36,400	(44,814)	(1)	<b>53,922</b>	(35,373)
Interfund contributions	24,481	-	-	11,919	<b>36,400</b>	19,700
Interfund deductions	-	(36,400)	-	-	<b>(36,400)</b>	(19,700)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 442,509</b>	<b>\$ 34</b>	<b>\$ 162,506</b>	<b>\$ 24,802</b>	<b>\$ 629,851</b>	<b>\$ 575,929</b>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**Year Ended March 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of trade sales over expenses	\$ 53,922	\$ (35,373)
Item not affecting cash:		
Amortization of tangible capital assets	44,814	43,996
	<u>98,736</u>	<u>8,623</u>
Changes in non-cash working capital:		
Accounts receivable	(9,140)	(6,749)
Accounts payable	4,270	(3,457)
Deferred income	(13,667)	46,205
Prepaid expenses	(1,696)	(2,093)
Goods and services tax payable	(53)	2,179
Wages payable	1,155	835
Employee deductions payable	1,103	6,100
	<u>(18,028)</u>	<u>43,020</u>
Cash flow from operating activities	<u>80,708</u>	<u>51,643</u>
<b>INVESTING ACTIVITY</b>		
Purchase of tangible capital assets	-	(8,183)
Cash flow from (used by) investing activity	<u>-</u>	<u>(8,183)</u>
<b>FINANCING ACTIVITIES</b>		
Interfund contributions	36,400	19,700
Interfund deductions	(36,400)	(19,700)
Cash flow from financing activities	<u>-</u>	<u>-</u>
<b>INCREASE IN CASH FLOW</b>	<b>80,708</b>	<b>43,460</b>
Cash - beginning of year	<u>407,516</u>	<u>364,056</u>
<b>CASH - END OF YEAR</b>	<b>\$ 488,224</b>	<b>\$ 407,516</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 248,748	\$ 172,210
Term deposits	239,476	235,306
	<u>\$ 488,224</u>	<u>\$ 407,516</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2024**

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1. BASIS OF PRESENTATION

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

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Comparative figures

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

Fund accounting

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

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

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

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

Revenue recognition

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

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

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

Tangible capital assets

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

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

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

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

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**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2024**

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

Investments and other non-cash assets

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

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

Financial instruments

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

Contributed services

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

Goods and services tax

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

Net assets

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

The amount of \$36,400 (2023 - \$6,000) was allocated from the Gaming Fund to the Unrestricted Fund to fund disbursements for activities and programs required in the community. The amount of \$0 (2023 - \$8,183) was allocated from the Unrestricted Fund to the Capital Asset Fund to pay for building improvements made during year as well as furniture purchases. These internally restricted amounts are not available for any other purpose without approval of the board of directors. The amount of \$0 (2023 - \$0) was allocated from the Reaching Home Fund to the Capital Asset Fund to pay for project costs and improvements as well as furniture purchases.

The amount of \$11,919 ( 2023 - \$0 ) was allocating from the Unrestricted Fund to the Reaching Home Fund during the year to cover costs of the program prior to funds being received.

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4. TERM DEPOSITS

The organization holds one term deposit with a value of \$231,828.86. The term deposit matures on April 22, 2025 and has an interest rate of 1.25%.

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**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2024**

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	<b>2024 Net book value</b>	2023 Net book value
Land	\$ 48,800	\$ -	\$ 48,800	\$ 48,800
Buildings	745,780	647,206	98,574	128,405
Motor vehicles	55,289	49,760	5,529	16,587
Office equipment	16,725	12,731	3,994	5,629
Furniture and fixtures	35,455	32,877	2,578	4,003
Program Specific Equipment	7,689	4,659	3,030	3,896
	<b>\$ 909,738</b>	<b>\$ 747,233</b>	<b>\$ 162,505</b>	<b>\$ 207,320</b>

6. DEFERRED INCOME

The deferred income represents pre-payments of April 2024 revenue paid to the organization in March 2024. The income sources are from Gaming, Ethos, and Forest Co-op.

7. UNITED WAY

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

8. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2024.

Credit risk

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

Liquidity risk

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

Market risk

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

Interest rate risk

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**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended March 31, 2024**

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8. FINANCIAL INSTRUMENTS *(continued)*

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

Additional risk

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

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**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**ACTIVITY CENTRE**

**(Schedule 1)**

**Year Ended March 31, 2024**

	2024	2023
<b>RECEIPTS</b>		
CVRD	\$ 56,087	\$ 56,087
Gaming Revenue - Activity	21,500	2,000
Administration - Activity	31,325	21,044
Rentals - Activity	6,000	6,195
Interest Income - Activity	7,870	3,554
Photocopies - Activity	806	746
Memberships - Activity	-	20
Donations - Activity	7,685	2,876
Tickets - Activity	2,119	2,164
Wage Subsidy - Activity	3,944	-
Ethos - Job Start Recovery - Activity	-	50
Ethos - Job Start Recovery Bus Passes	-	50
	<b>137,336</b>	<b>94,786</b>
<b>EXPENDITURES</b>		
Audit - Activity	3,693	3,721
Advertising - Activity	220	102
Bus Passes - Activity	2,066	2,543
Bank Charges - Activity	22	4
Gas & Oil - Activity	110	-
Activities - Activity	-	79
Nutrition - Activity	159	182
Insurance - Activity	16,359	15,406
Licence and dues - Activity	95	24
Office Expense - Activity	9,350	6,375
Computer - Activity	1,044	-
Repairs & Maintenance - Activity	1,424	1,715
Salaries Expense - Activity	58,574	45,939
Taxes - Activity	8,883	6,375
Telephone - Activity	4,648	4,636
Staff development - Activity	260	1,015
Utilities - Activity	3,532	4,259
Wage Benefits - Activity	12,168	11,113
	<b>122,607</b>	<b>103,488</b>
<b>EXCESS (DEFICIENCY)</b>	<b>14,729</b>	<b>(8,702)</b>
<b>FUND BALANCE</b>		
Beginning of the year	-	3,187
Interfund transfer (to)/from ACCS	11,919	-
Interfund Transfer to Activity	-	5,515
	<b>11,919</b>	<b>8,702</b>
	-	-
<b>FUND BALANCE, end of year</b>	<b>\$ 26,648</b>	<b>\$ -</b>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**A.C.C.S.**

**(Schedule 2)**

**Year Ended March 31, 2024**

	2024	2023
<b>RECEIPTS</b>		
Donations - ACCS	\$ 19,088	\$ 1,855
Rentals - ACCS	14,130	12,000
Fees - ACCS	10,967	11,424
Memberships - ACCS	30	-
	<u>44,215</u>	<u>25,279</u>
<b>EXPENDITURES</b>		
Audit - ACCS	1,500	1,500
Activities - ACCS	5,548	6,028
Admin Expense - ACCS	8,850	7,500
Interest - ACCS	-	6
Nutrition - ACCS	214	269
Office Expense - ACCS	212	55
Repairs & Maintenance - ACCS	16,015	5,936
Staff Development - ACCS	2,442	852
Supplies - ACCS	1,178	128
Gas & Oil	-	19
	<u>35,959</u>	<u>22,293</u>
<b>EXCESS (DEFICIENCY)</b>	<u>8,256</u>	<u>2,986</u>
<b>FUND BALANCE</b>		
Beginning of year	465,344	462,519
Interfund transfers to/from other funds	(11,919)	(161)
	<u>453,425</u>	<u>462,358</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 461,681</u>	<u>\$ 465,344</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**ADULT THERAPY**

**(Schedule 3)**

**Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>		
Ministry of Health - Adult	<u>28,673</u>	<u>25,753</u>
<b>EXPENDITURES</b>		
Admin Expense - Adult	1,000	600
Salaries Expense - Adult	22,064	22,796
Wage Benefits - Adult	2,229	1,842
Staff Development - Adult	<u>426</u>	<u>-</u>
	<u>25,719</u>	<u>25,238</u>
<b>EXCESS (DEFICIENCY)</b>	<u>2,954</u>	<u>515</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>704</u>	<u>189</u>
	<u>3,658</u>	
<b>FUND BALANCE, end of year</b>	<u>\$ 3,658</u>	<u>-</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**BC TRANSIT CONTRACT**

**(Schedule 4)**

**Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>FUND BALANCE</b>		
Beginning of year	<u><b>2,603</b></u>	<u>2,553</u>
<b>FUND BALANCE, end of year</b>	<u><b>\$ 2,603</b></u>	<u>\$ 2,603</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY****STRENGTHENING FAMILIES****(Schedule 5)****Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>		
Ministry of Children & Family - Strengthen Family	\$ 155,029	\$ 111,342
Donations - Strengthening Families	3,232	9,108
United Way of B.C. - Strengthening Families	9,736	9,736
	<u>167,997</u>	<u>130,186</u>
<b>EXPENDITURES</b>		
Admin Expense - Strengthening Families	5,500	4,000
Salaries Expense - Strengthening Families	97,759	104,990
Staff Development - Strengthening Families	-	350
Supplies - Strengthening Families	3,808	5,665
Wage Benefits - Strengthening Families	15,024	14,579
Telephone - Strengthening Families	229	514
	<u>122,320</u>	<u>130,098</u>
<b>EXCESS (DEFICIENCY)</b>	<u>45,677</u>	<u>88</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>15,577</u>	<u>15,489</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 61,254</u>	<u>\$ 15,577</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**COMMUNITY PROGRAM**

**(Schedule 6)**

**Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>		
Gaming Revenue - Community	\$ 3,000	\$ 2,000
Donations - Community	6,964	8,970
Fees - Community Programs	<u>16,604</u>	<u>5,816</u>
	<u>26,568</u>	<u>16,786</u>
<b>EXPENDITURES</b>		
Activities - Community	85	56
Audit - Community	300	300
Computer - Community	348	-
Nutrition - Community	1,681	2,867
Office Expense - Community	454	446
Program Expense - Community	19,835	1,040
Repairs & Maintenance - Community	833	540
Salaries Expense - Community	83	4,220
Supplies - Community	871	3,197
Telephone - Community	1,709	1,581
Utilities - Community	420	420
Wage Benefits - Community	<u>6</u>	<u>-</u>
	<u>26,625</u>	<u>14,667</u>
<b>EXCESS (DEFICIENCY)</b>	<u>(57)</u>	<u>2,119</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>13,257</u>	<u>11,138</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 13,200</u>	<u>\$ 13,257</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**EMPLOYMENT PROGRAM**

**(Schedule 7)**

**Year Ended March 31, 2024**

	2024	2023
<b>RECEIPTS</b>		
Ethos Payment - Ethos	\$ 133,100	\$ 115,170
Gas Voucher Recovery	5,439	1,600
Ethos Job Start Recovery	1,333	2,410
	<u>139,872</u>	<u>119,180</u>
<b>EXPENDITURES</b>		
Admin Expense - Employment	5,000	5,000
Advertising - Employment	-	86
Audit - Employment	728	728
Licence and Dues - Employment	95	24
Office Expense - Employment	3,778	1,944
Computer - Employment	540	-
Rental Expense - Employment	6,000	6,000
Salaries Expense - Employment	91,826	84,741
Staff Development - Employment	1,028	500
Telephone - Employment	141	-
Supplies - Employment	6,797	4,166
Travel - Employment	-	91
Wage Benefits - Employment	12,382	10,103
	<u>128,315</u>	<u>113,383</u>
<b>EXCESS (DEFICIENCY)</b>	<u>11,557</u>	<u>5,797</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>5,797</u>	-
<b>FUND BALANCE, end of year</b>	<u>\$ 17,354</u>	<u>\$ 5,797</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY****CHILD & YOUTH****(Schedule 8)****Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>		
Ministry of Children & Family - Child & Youth	<b>\$ 57,425</b>	<b>\$ 52,840</b>
<b>EXPENDITURES</b>		
Admin Expense - Child & Youth	-	2,016
Salaries Expense - Child & Youth	<b>44,946</b>	46,381
Wage Benefits - Child & Youth	<b>4,101</b>	3,943
Staff Development - Child & Youth	<b>697</b>	500
	<b>49,744</b>	<b>52,840</b>
<b>EXCESS (DEFICIENCY)</b>	<b>7,681</b>	-
<b>FUND BALANCE</b>		
Beginning of year	<b>3,652</b>	3,652
<b>FUND BALANCE, end of year</b>	<b>\$ 11,333</b>	<b>\$ 3,652</b>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**HAMPER FUND**

**(Schedule 9)**

**Year Ended March 31, 2024**

	2024	2023
<b>RECEIPTS</b>		
Donations - Hampers	\$ 38,533	\$ 37,224
Gaming Revenue - Hampers	3,000	-
	<u>41,533</u>	<u>37,224</u>
<b>EXPENDITURES</b>		
Admin Expense - Hampers	2,000	2,000
Audit - Hampers	300	300
Nutrition - Christmas Hampers	25,906	23,661
Office Expense - Hampers	163	205
Salaries Expense - Hampers	3,439	3,471
Supplies - Hampers	1,602	-
Telephone - Hampers	528	530
Utilities - Hampers	420	420
Activities - Christmas Hampers	-	873
	<u>34,358</u>	<u>31,460</u>
<b>EXCESS (DEFICIENCY)</b>	<u>7,175</u>	<u>5,764</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>25,175</u>	<u>19,411</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 32,350</u>	<u>\$ 25,175</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**  
**MINISTRY OF SOCIAL DEVELOPMENT AND POVERTY REDUCTION**  
**(Schedule 10)**  
**Year Ended March 31, 2024**

	2024	2023
<b>RECEIPTS</b>		
Fees - MHSD	\$ 7,860	\$ 7,860
<b>EXPENDITURES</b>		
Salaries Expense - MHSD	7,211	7,146
Wage Benefits - MHSD	599	598
Office Expense - MHSD	50	114
	7,860	7,858
<b>EXCESS (DEFICIENCY)</b>	-	2
<b>FUND BALANCE</b>		
Beginning of year	2	-
<b>FUND BALANCE, end of year</b>	\$ 2	\$ 2

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**PARENTING PROGRAM**

**(Schedule 11)**

**Year Ended March 31, 2024**

	2024	2023
<b>RECEIPTS</b>		
Gaming Revenue - Parenting	\$ 2,600	\$ -
Donations - Parenting	1,115	2,083
	<u>3,715</u>	<u>2,083</u>
<b>EXPENDITURES</b>		
Audit - Parenting	300	300
Nutrition - Parenting	40	-
Office Expense - Parenting	580	300
Computer - Parenting	174	-
Repairs & Maintenance - Parenting	632	370
Salaries Expense - Parenting	600	-
Telephone - Parenting	918	854
Utilities - Parenting	420	420
	<u>3,664</u>	<u>2,244</u>
<b>EXCESS (DEFICIENCY)</b>	<u>51</u>	<u>(161)</u>
<b>FUND BALANCE</b>		
Beginning of year	-	-
Interfund transfer from ACCS	-	161
	<u>-</u>	<u>161</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 51</u>	<u>\$ -</u>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY**

**SUMMER CAMP**

**(Schedule 12)**

**Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>		
Gaming Revenue - Summer Camp	\$ 6,300	\$ 2,000
Wage Subsidy - Summer Camp	6,396	8,453
Donations - Summer Camp	3,000	6,300
Registrations - Summer Camp	600	740
	<b>16,296</b>	<b>17,493</b>
<b>EXPENDITURES</b>		
Activities - Summer Camp	1,248	2,357
Audit - Summer Camp	300	300
Gas & Oil - Summer Camp	-	442
Office Expense - Summer Camp	16	-
Nutrition - Summer Camp	510	322
Repairs & Maintenance - Summer Camp	489	300
Salaries Expense - Summer Camp	8,739	11,288
Supplies - Summer Camp	1,986	271
Staff Development		
Telephone - Summer Camp	528	530
Travel - Summer Camp	39	-
Utilities - Summer Camp	420	420
Wage Benefits - Summer Camp	529	821
Program Expense - Camp	750	-
Staff Development - Summer Camp	-	384
	<b>15,554</b>	<b>17,435</b>
<b>EXCESS (DEFICIENCY)</b>	<b>742</b>	<b>58</b>
<b>FUND BALANCE</b>		
Beginning of year	1,547	1,489
<b>FUND BALANCE, end of year</b>	<b>\$ 2,289</b>	<b>\$ 1,547</b>

See notes to financial statements

**COWICHAN LAKE COMMUNITY SERVICES SOCIETY****VEHICLES - FUN BUS****(Schedule 13)****Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>RECEIPTS</b>		
Rentals - Fun Bus	\$ 6,232	\$ 5,660
Equipment Rental Recovery - Fun Bus	328	188
	<u>6,560</u>	<u>5,848</u>
<b>EXPENDITURES</b>		
Admin Expense - Fun Bus	-	1,200
Audit - Fun Bus	300	300
Gas & Oil - Fun Bus	418	180
Insurance - Fun Bus	2,638	2,091
Repairs & Maintenance - Fun Bus	2,287	897
Supplies - Fun Bus	-	70
Telephone - Fun Bus	528	530
Utilities - Fun Bus	420	420
	<u>6,591</u>	<u>5,688</u>
<b>EXCESS (DEFICIENCY)</b>	<u>(31)</u>	<u>160</u>
<b>FUND BALANCE</b>		
Beginning of year	<u>673</u>	<u>513</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 642</u>	<u>\$ 673</u>

See notes to financial statements

Change only items in this colour

	25	19	95	55	50	97	14	35	15	60	90	71	65	12	budget
	accs	MSDPR	AdultTh	CHILD&Y	STR FAM	WORKBC	RH	HAMPER	AC	OT	COMPRO	ADULTP	SUMMER	FUN BUS	
<b>INCOME</b>															
25 ADMIN (ACCS)									2,000						2,000
65 ADMIN (HAMPERS)									2,000						2,000
97 ADMIN (WORKBC)									7,000						7,000
97 RENT	7,000								0					0	7,000
ADMIN (Adult Therapy)	966								2,897						3,862
ADMIN (Child & Youth)	7,075								21,225						28,300
ADMIN (RH)									669						669
ADMIN (Fun Bus)									350						350
Admin OT									4,862						4,862
505 MCFD				35,628	162,172						22,000				219,800
MCFD (55)					0										0
MCFT R&R					0										0
506 ISLAND HEALTH			28,190												28,190
509 ETHOS FOF						72,000									72,000
509 ETHOS SOF						50,487									50,487
512 CVRD									56,087						56,087
514 UNITED WAY							119,691		0		0	0	0		119,691
518 GAMING - SERVICE CLUBS									1,000		3,000	0	8,000		12,000
532 DONATIONS	10,899							32,650	6,880		3,784	1,900	0		56,113
533 GAMING - CLCSS									21,500		4,000	1,600	4,600	0	31,700
536 MSDPR		8,100													8,100
538 INTEREST (BANKING)									5,500						5,500
542 MEMBERSHIPS									30						30
546 PHOTOCOPIES									500						500
OTHER FUNDING									2,757				2,919		5,676
REGISTRATION/DANCE	0												0		0
FROM SAVINGS ACCOUNT															0
RENTAL BUS													0	7,500	7,500
	25,940	8,100	28,190	35,628	162,172	122,487	119,691	32,650	135,256	22,000	10,784	3,500	15,519	7,500	729,416
	25	19	95	55	50	97	14	35	15	60	90	71	65	12	729,416

	accs	MSDPR	AdultTh	CHILD&Y	STR FAM	WORKBC	RH	HAMPER	AC	OT	COMPRO	ADULTP	SUMMER	FUN BUS	
<b>EXPENSES</b>															
<b>WAGES</b>															
DIRECTOR	0	0	0	0	0	6627	4,124	500	30,719	0	0	0	0		41,969
OT		0	0	0	0	0	0		0	15,128	0	0	0		15,128
BOOKKEEPER	0	7,644	0	0	0	0	5,123	700	46,673	0	700	600	0		61,440
FAMILY THERAPIST	0	0	23,923	23923	0	0	0	0	0	0	0	0	0		47,846
Joc	0	0	0		18463	0	10,550	0	0	0	0	0	0		29,013
CASE MGR	0	0	0	0	0	54484	0	600	0	0	0	0	0		55,084
ADVISOR	0	0	0	0	0	34657	0	500	0	0	0	0	0		35,157
SUMMER					0				3,091	0			3,273		6,364
COMMUNITY NAV	0	0	0	0	0	0	50,791	300	0	0	0	0	0		51,091
support couns		0	0	0	52658	0	0	600	0	0	0	0	0		53,258
COUNSELLOR 2	0	0	0	0	57018	0	0	600	0	0	0	0	4,550		62,168
TOTAL WAGES	0	7,644	23,923	23,923	128,139	95,768	70,589	3,800	80,483	15,128	700	600	7,824	0	458,521
<b>BENEFITS</b>															
				4,800	9,132	6,840	4,800		7,080						32,652
704	AUDIT	1,500	300	300	300	728	728	300	2,534	300	300	300	300	300	8,190
705	ADMIN	2,000	3,862	6,000	22,300	6,000	669	2,000		4,862				350	48,043
706	ADVERTISING					500			250						750
713	CLIENT SUPPORTS						8,500								8,500
728	GAS/OIL										0	0	0	100	100
733	PREVENTION						7,000								7,000
742	EQUIPMENT PURCHASES								0						0
743	ACTIVITIES								100		400	0	1,500		2,000
756	NUTRITION	829						24,400	322		2,450	200	600		28,801
780	HYDRO							400	2,500		500	450	600	400	4,850
791	INSURANCE													2,700	2,700
792	INSURANCE (Building)	6,200							9,200		650				16,050
800	JANITOR								3,000		700	400	600		4,700
806	CLEANING													250	250
812	LIC/DUES					100			100	1,000					1,200
813	MILEAGE						300				200		545		1,045
830	OFFICE SUPPLIES	456				1,316	0		6,000		1,684	400			9,856
832	COMPUTER					200			600		200				1,000

852	RENTAL					7,000									7,000	
856	R&M												3,000		3,000	
857	REPAIRS/MAINT BUILDING	13,350													13,350	
862	COMMUNITY DEVELOPMENT				0		4,000		0						4,000	
864	STAFF DEVELOPMENT	0	0	500	1,000	1,000	1,500		500			0			4,500	
866	SUPPLIES	0	105	105	1,200	2,120		1,200	500	500	800	200	3,000	50	9,780	
871	TAXES								9,700	210					9,910	
874	TELEPHONE				0	600	636	550	4,800		2,200	950	550	350	10,636	
882	TRAVEL														100	
890	UTILITIES	0													1,000	
		23,879	456	4,267	11,705	33,932	26,404	28,133	28,850	48,286	6,872	10,084	2,900	7,695	7,500	240,963
		23,879	8,100	28,190	35,628	162,071	122,172	98,722	32,650	128,769	22,000	10,784	3,500	15,519	7,500	699,484
	fund for extra repairs/maint etc	2,060						21,500								723,044
		1	0	0	0	101	315	531	0	6,487	0	0	0	0	0	6,373
		25	19	95	55	50	97	14	35	15	60	90	71	65	12	

Repairs & Maint - building **bare bones!**

Snow remc	200.00
Hvac maint	1,500.00
Alarm mon	950.00
Fire test	800.00
gen test	250.00
sprinkler	150.00
pest contrc	300.00
yard	1,500.00
Hvac control panels replace	2,500.00

Daveish 5,200.00

13,350.00

(check total)

(incl 1450 food supports

0