COMOX VALLEY
COMMUNITY FOUNDATION

Financial Statements

March 31, 2026

Campbell River: 980 Alder Street
Campbell River, BC, V9W 2P9
Tel 250.286.0744 Fax 250.286.1067

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Comox Valley Community Foundation,

Opinion

We have audited the financial statements of Comox Valley Community Foundation (the "Foundation"), which comprise the statement of financial position as at March 31, 2026, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2026, and the results of its operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO).

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 Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

In preparing the financial statements, management is responsible for assessing the Foundation’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 Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation’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.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 Foundation'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 Foundation'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 Foundation 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 Societies Act (British Columbia), we report that, in our opinion, the accounting principles in ASNPO have been applied on a basis consistent with the prior year.

CNB

Chartered Professional Accountants
Courtenay, BC

June 23, 2026

COMOX VALLEY COMMUNITY FOUNDATION

Statement of Financial Position
March 31, 2026

	Operating Fund	Flow-Through Fund	Endowment Fund	Internally Directed Fund	2026	2025
ASSETS						
Current Assets						
Cash and Cash Equivalents	$ 237,923	$ 594,510	$ 1,168,641	$ 258,452	$ 2,259,526	$ 1,779,819
Accounts Receivable	667	-	2,039	-	2,706	4,033
Distributions Receivable		-	696,015	-	696,015	221,560
Goods and Services Tax Receivable	999	-	-	-	999	16,838
Interest Receivable	-	-	2,302	-	2,302	2,496
Investments **(Note 3)**	-	-	768,650	-	768,650	750,000
Loans Receivable **(Note 4)**	-	-	6,140	-	6,140	6,140
Prepaid Expenses	3,753	-	-	-	3,753	35,177
	243,342	594,510	2,643,787	258,452	3,740,091	2,816,063
Investments (Note 3)	-	-	14,844,425	1,147,053	15,991,478	16,077,376
Loan Receivable (Note 4)	-	-	13,794	-	13,794	19,934
Life Insurance Policy (Note 5)	-	-	10,126	-	10,126	9,617
Tangible Capital Assets (Note 6)	2,858	-	-	591,271	594,129	568,038
	$ 246,200	$ 594,510	$ 17,512,132	$ 1,996,776	$ 20,349,618	$ 19,491,028
LIABILITIES						
Current Liabilities						
Accounts Payable **(Note 7)**	$ 17,162	$ 778	$ 40,975	$ 9,290	$ 68,205	$ 108,742
NET ASSETS (Note 8)	229,038	593,732	17,471,157	1,987,486	20,281,413	19,382,286
	$ 246,200	$ 594,510	$ 17,512,132	$ 1,996,776	$ 20,349,618	$ 19,491,028

Robert and Florence Filberg Fund (Note 9)
Vancouver Foundation Funds (Note 10)

Approved on behalf of the Board of Directors:

Craig Rennison
Director

Judith Marriott
Director

COMOX VALLEY COMMUNITY FOUNDATION

Statement of Changes in Net Assets

Year Ended March 31, 2026

	Operating Fund	Flow-Through Fund	Endowment Fund	Internally Directed Fund	2026	2025
Net Assets - Beginning of Year	$ 231,658	$ 593,061	$ 16,922,396	$ 1,635,171	$ 19,382,286	$ 18,087,391
Excess (Deficiency) of Revenues over Expenditures	(258,820)	29,863	757,358	370,726	899,127	1,294,895
Internal Transfer	28,900	(5,000)	(23,900)	-	-	-
Interfund Administration Fee	227,300	(24,192)	(184,697)	(18,411)	-	-
Net Assets - End of Year	$ 229,038	$ 593,732	$ 17,471,157	$ 1,987,486	$ 20,281,413	$ 19,382,286

Statement of Operations

Year Ended March 31, 2026

	Operating Fund	Flow-Through Fund	Endowment Fund	Internally Directed Fund	2026	2025
Revenues						
Donations	$ 500	$ 88,812	$ 226,650	$ 232,613	$ 548,575	$ 722,686
Robert and Florence Filberg Fund **(Note 9)**	116,424	-	-	-	116,424	114,980
Vancouver Foundation **(Note 3 & 10)**	108,641	-	-	134,908	243,549	129,768
Sponsorships	-	2,500	-	-	2,500	1,500
External Grants	-	456,561	3,820	44,918	505,299	849,888
	225,565	547,873	230,470	412,439	1,416,347	1,818,822
Investment Revenues						
Investment Income (**Note 11**)	20,540	177	1,302,506	68,037	1,391,260	914,582
Adjustment to Fair Value	-	366	(117,672)	(11,692)	(128,998)	351,938
	20,540	543	1,184,834	56,345	1,262,262	1,266,520
Total Revenues	$ 246,105	$ 548,416	$ 1,415,304	$ 468,784	$ 2,678,609	$ 3,085,342

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COMOX VALLEY COMMUNITY FOUNDATION

Statement of Operations

Year Ended March 31, 2026

Continued from previous page...

	Operating Fund	Flow-Through Fund	Endowment Fund	Internally Directed Fund	2026	2025
Total Revenues	$ 246,105	$ 548,416	$ 1,415,304	$ 468,784	$ 2,678,609	$ 3,085,342
Expenditures						
Amortization	3,618	-	-	14,233	17,851	8,918
Bank Charges	795	59	633	1,120	2,607	1,769
Insurance	947	-	-	-	947	2,078
Marketing	45,099	167	-	170	45,436	29,231
Memberships and Licenses	26,967	-	-	-	26,967	17,940
Office Rent	-	-	-	-	-	11,837
Office Supplies	12,019	93	-	26,485	38,597	37,145
Professional Development	5,666	-	-	-	5,666	9,540
Professional Fees	14,396	-	-	-	14,396	12,231
Salaries, Benefits and Contracts	371,373	-	-	900	372,273	343,780
Strata Fees and Property Tax	14,797	-	-	-	14,797	3,714
Telephone and Internet	6,748	-	-	-	6,748	5,209
	502,425	319	633	42,908	546,285	483,392
Excess (Deficiency) of Revenues over Expenditures before Grants Paid	(256,320)	548,097	1,414,671	425,876	2,132,324	2,601,950
Grants Paid or Payable	(2,500)	(518,234)	(657,313)	(55,150)	(1,233,197)	(1,307,055)
Excess (Deficiency) of Revenues over Expenditures	$ (258,820)	$ 29,863	$ 757,358	$ 370,726	$ 899,127	$ 1,294,895

COMOX VALLEY COMMUNITY FOUNDATION

Statement of Cash Flows

Year Ended March 31, 2026

	2026	2025
Cash Flows From Operating Activities:		
Excess of Revenues over Expenditures	$ 899,127	$ 1,294,895
Items not Affecting Cash:		
Amortization	17,851	8,918
Adjustment to Fair Value	128,998	(351,938)
	1,045,976	951,875
Changes in Non-Cash Working Capital:		
Accounts Receivable	1,327	39,601
Distributions Receivable	(474,455)	(6,515)
Goods and Services Tax Receivable	15,839	(14,974)
Interest Receivable	194	(2,496)
Prepaid Expenses	31,424	(33,727)
Accounts Payable	(40,537)	50,266
	(466,208)	32,155
	579,768	984,030
Cash Flows From Investing Activities:		
Purchase of Investment	(61,750)	(151,767)
Repayment from Loan	6,140	315,036
Increase in Life Insurance Policy	(509)	(510)
	(56,119)	162,759
Cash Flows From Capital Activities:		
Purchase of Capital Assets	(44,865)	(573,507)
Disposal of Capital Assets	923	-
	(43,942)	(573,507)
Net Increase in Cash and Cash Equivalents	479,707	573,282
Cash and Cash Equivalents - Beginning of Year	1,779,819	1,206,537
Cash and Cash Equivalents - End of Year	$ 2,259,526	$ 1,779,819

1. Purpose of the Foundation:

The Comox Valley Community Foundation (the "Foundation") encourages and facilitates charitable giving to support the well-being of the Comox Valley community. The Foundation administers endowment funds that provide a permanent source of income for charitable purposes and also manages flow-through and spend-down funds that support immediate community needs.

In addition to grantmaking, the Foundation supports charitable and not-for-profit organizations through community initiatives, impact investments, and other activities that strengthen the capacity of the local charitable sector. The Foundation is a registered charity under the Income Tax Act and, as such, is exempt from income taxes.

2. Significant Accounting Policies:

The financial statements of the Foundation have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

The Foundation follows the restricted fund method of accounting. Accordingly, revenues received for each of the specific funds and the expenditures incurred by each fund are segregated for accounting and reporting purposes into the following specific funds:

Operating Fund
Accounts for general operations and administrative activities of the Foundation. This fund reports the assets, liabilities, revenues and expenses related to unrestricted contributions received and the administration fees charged.

Flow-Through Fund
Donations received with a restricted purpose that are considered by the Foundation to be flow-through funds, in that they are to be disbursed within the Community as opposed to invested for growth, are reported in the Flow-Through Fund as revenue when received. This fund reports the assets, liabilities, revenues and expenses related to Flow-Through Funds received.

Endowment Fund
Donations received for named endowments are reported in the Endowment Fund as revenue when received. Investment gains and losses, including unrealized gains and losses due to changes in market values, are reported in the Endowment Fund. Investment income generated and realized by the net assets in the Endowment Fund and from permanent contributions to the Vancouver Foundation are presented under Net Assets in the Endowment Fund. These funds are restricted for distribution as grants at the discretion of the Foundation.

Internally Directed Fund
Accounts for internally directed activities of the Foundation. This fund reports the assets, liabilities, revenues and expenses allocated to specific purposes as approved by the Board of Directors of the Foundation.

2. Significant Accounting Policies (continued):

Revenue Recognition
Donor contributions that are pledged to the Foundation are not included in revenue until received. Unless otherwise designated, investment and interest income earned on unrestricted investments, loans and on restricted investments that relate to endowments is recorded as earned. Sponsorship, administrative service revenue and other service revenue is recognized when earned and the service has been performed or activity the sponsorship relates to has occurred.

Life insurance policies in which the Foundation is the named beneficiary are recorded at tax receipted amounts which is the accumulated premiums paid. Gifts-in-kind to the Foundation are recorded at fair value when the fair value can be reasonably determined. The Foundation also benefits from the contribution of donated services. Due to the difficulty in determining their fair value, donated services are not recognized in the financial statements.

Financial Instruments
Measurement of financial instruments
The Foundation initially measures its financial assets and liabilities 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 or losses reported in the statement of operations. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale or issuance of financial instruments are expensed when incurred.

The Foundation's cash and long term investments are classified as held for trading and presented at fair value. Accounts receivable and the loan receivable are classified as loans and receivables and are recorded at amortized cost.

The Foundation is exposed to interest-rate risk, market risk, and credit risk arising from its financial instruments as further described in Note 12.

Use of Estimates
The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates, as additional information becomes available in the future. Estimates include the useful life of tangible capital assets.

Tangible Capital Assets
Purchased tangible capital assets acquired are recorded at cost. Contributed tangible capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is recognized using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives:

Building	4%
Computer Equipment	50%
Furniture and Fixtures	20%

3. Investments:

	2026	2025
Investment Measured at Fair Value	$ 15,991,478	$ 16,077,376
Guaranteed Investment Certificates	768,650	750,000
	16,760,128	16,827,376
Less - Current Portion	(768,650)	(750,000)
	$ 15,991,478	$ 16,077,376

The Foundation's investments are managed by Vancouver Foundation through its Transferable Consolidated Trust Fund and are measured at fair value. Vancouver Foundation charges administrative fees for investment management services. A portion of these fees is returned annually to the Foundation through Vancouver Foundation's community foundation rebate program. The rebate is recognized as income in the Operating Fund.

4. Loans Receivable:

	2026	2025
Loans Receivable	$ 19,934	$ 26,074
Less - Current Portion	(6,140)	(6,140)
	$ 13,794	$ 19,934

During the year ended March 31, 2022, the Foundation entered into an arrangement with a local not-for-profit society (the "Society") whereby the Foundation agreed to lend the Society $75,000 at an interest rate of 4% per annum compounded annually. The amount is repayable by the Society on or before September 23, 2028 and is secured by a general security agreement provided by the Society.

5. Life Insurance Policy:

The Foundation has been given a life insurance policy under which it is the owner and beneficiary. The whole life policy is presented at its cash surrender value. The Foundation is committed to retain the insurance in force for the lifetime of the donor. The total coverage provided under the policy owned by the Foundation is $20,000. The Foundation is also the beneficiary of three donated term life policies with face values of $30,000, $20,812 and $16,000. As these policies have no cash surrender value and the proceeds are contingent upon future events, no amount has been recorded in the financial statements.

6. Tangible Capital Assets:

	2026		2025	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Building	$ 378,014	$ 21,184	$ 347,554	$ 6,951
Computer Equipment	11,747	9,937	11,747	8,126
Furniture and Fixtures	16,648	2,213	3,268	508
Land	221,054	-	221,054	-
	$ 627,463	$ 33,334	$ 583,623	$ 15,585
	$ 594,129		$ 568,038	

7. Accounts Payable:

		2026		2025
Grants Payable	$	40,975	$	31,305
Trade Payables		27,230		77,437
	$	68,205	$	108,742

8. Net Assets:

	Operating Fund	Flow Through Fund	Endowment Fund	Internally Directed Fund	2026	2025
Agency Funds	$ -	$ -	$ 1,914,384	$ -	$ 1,914,384	$ 1,862,478
Community Funds	-	-	4,905,798	-	4,905,798	4,803,939
Designated Funds	-	-	3,824,088	1,987,486	5,811,574	5,344,185
Emerging Funds	-	-	87,641	-	87,641	44,784
Field of Interest Funds	-	-	2,409,292	-	2,409,292	2,300,953
Operating Funds	229,038	-	-	-	229,038	231,658
Restricted Funds	-	593,732	-	-	593,732	593,061
Scholarship and Bursary	-	-	4,329,954	-	4,329,954	4,201,228
	$ 229,038	$ 593,732	$ 17,471,157	$ 1,987,486	$ 20,281,413	$ 19,382,286

9. Robert and Florence Filberg Fund:

The Foundation receives income annually from the Robert and Florence Filberg Fund. This Fund is maintained by the Vancouver Foundation based on an agreement between the municipalities of Courtenay, Comox and Cumberland and the Vancouver Foundation.

10. Vancouver Foundation Funds:

In 1996, the Foundation established an endowment with the Vancouver Foundation, separate from the above referenced investments. The original capital and any additions are held permanently by the Vancouver Foundation and are not recorded as an asset of the Foundation. Income from the fund is distributed at least annually to the Foundation for its charitable operations and purpose. This income is recognized in the Internally Directed Fund.

The market value of the endowment fund held by the Vancouver Foundation, for the Foundation, that are not reported as assets of the Foundation was $1,610,981 at March 31, 2026 (2025 - $1,622,436).

11. Investment Income:

		2026		2025
Interest on Loans Receivable	$	916	$	2,329
Interest on Savings Accounts		21,273		4,911
Investment Income		1,369,071		787,012
Realized Gain on Sale of Investments		-		120,330
	$	1,391,260	$	914,582

12. Financial Risks:

The Foundation is exposed to risk through its financial instruments. The following analysis presents the Foundation's exposure to significant risk at the reporting date, March 31, 2026.

Interest Rate Risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Foundation is exposed to interest rate risk on its investments and its loans receivable. Management uses professional investment management services by way of the Vancouver Foundation to mitigate risk and does not consider the risk surrounding loans receivable to be significant.

Market Risk
Market risk is the risk that future cash flows or a financial instrument will fluctuate because of changes in market prices. The Foundation's investments are subject to market risk. The Foundation mitigates this risk by using professional investment management services by way of the Vancouver Foundation.

Credit Risk
Credit risk is the risk that the Foundation will incur losses based on credit that it has granted or loans that it has extended to other parties. The loans and distributions receivable are subject to credit risk. Management believes the risk is mitigated due to the fact that the loans are covered by a general security agreement and distributions receivable risk is minimal given the counterparty.

13. Comparative Figures:

Certain prior year numbers have been reclassified where necessary, to conform with current year presentation.

Comox Valley Community Foundation
917C Fitzgerald Ave
Courtenay, BC
V9N 2R6

June 23, 2026

CNB
980 Alder St
Campbell River, BC
V9W 2P9

To Whom it May Concern:

This representation letter is provided in connection with your audit of the financial statements of Comox Valley Community Foundation for the period ended March 31, 2026, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of Foundation personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

1. Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated April 15, 2025 for:

a. Preparing and fairly presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations;

b. Providing you with:

   i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:

      A. Accounting records, supporting data and other relevant documentation,

      B. Minutes of meetings or summaries of actions taken for which minutes have not yet been prepared, and

      C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;

   ii. Additional information that you have requested from us for the purpose of the audit; and

   iii. Unrestricted access to persons within the Foundation from whom you determine it necessary to obtain audit evidence.

c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

2. Fraud and Non-Compliance

We have disclosed to you:

a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the Foundation's financial statements involving:

i. Management;

ii Employees who have significant roles in the Foundation's system of internal control; or

iii. Others where the fraud could have a material effect on the financial statements;

b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;

c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;

d. All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and

e. The results of our risk assessments regarding possible fraud or error in the financial statements.

3. Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

4. Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the methods, significant assumptions and the data used by us in making accounting estimates and related financial statement disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

5. Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian Accounting Standards for Not-for-Profit Organizations requires adjustment or disclosure have been adjusted or disclosed.

6. Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

7. **Adjustments**

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Yours truly,

Jolean Finnerty

Jolean Finnerty, Executive Director

Comox Valley Community Foundation
Year End: March 31, 2026
Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
1040 0 GICs - CCCU	768,649.84	0.00	**0.00**	**768,649.84**	750,000.00	**2**
1001 OF Ending in 5152 Operating Chequ	55,557.54	0.00	**0.00**	**55,557.54**	25,149.56	**121**
1002 OF Ending in 5186 Equity Shares (C	94.74	0.00	**0.00**	**94.74**	93.36	**1**
1006 OF Ending in 9945 Online Transacti	54,369.35	0.00	**0.00**	**54,369.35**	21,583.15	**152**
1302 OF Undeposited Cheques/Cash	2,048.90	0.00	**0.00**	**2,048.90**	1,200.00	**71**
1304 OF Undeposited Non-Cheques/Cas	10,141.30	(10,151.30)	**0.00**	**(10.00)**	28,843.45	**(100)**
STRIPE OF Stripe Holding Account - DO	2,040.16	0.00	**0.00**	**2,040.16**	1.11	**183698**
Operating Fund	124,251.99	(10,151.30)	**0.00**	**114,100.69**	76,870.63	**48**
1004 EF Ending in 5178 Capital Chequing	1,732,480.55	0.00	**0.00**	**1,732,480.55**	1,290,522.28	**34**
1011 EF Ending in 6815 High Interest Sav	414,983.35	0.00	**0.00**	**414,983.35**	412,427.01	**1**
Endowment Fund	2,147,463.90	0.00	**0.00**	**2,147,463.90**	1,702,949.29	**26**
111.110 Cash on hand - domestic cu	**3,040,365.73**	**(10,151.30)**	**0.00**	**3,030,214.43**	**2,529,819.92**	**20**
1031 0 Current Investments	6,140.21	0.00	**0.00**	**6,140.21**	6,140.21	**0**
1032 0 Current Investment Contra	(6,140.21)	0.00	**0.00**	**(6,140.21)**	(6,140.21)	**0**
Comox Valley Community Foundation	0.00	0.00	**0.00**	**0.00**	0.00	**0**
113 Short term investments	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**
1200 OF Accounts Receivable	999.31	0.00	**0.00**	**999.31**	3,363.94	**(70)**
1202 OF GST Receivable	(0.01)	0.00	**0.00**	**(0.01)**	16,837.77	**(100)**
1239 OF Accounts Receivable - Security I	666.75	0.00	**0.00**	**666.75**	666.75	**0**
Operating Fund	1,666.05	0.00	**0.00**	**1,666.05**	20,868.46	**(92)**
1046 EF Accrued Interest Receivable - GI	2,301.86	0.00	**0.00**	**2,301.86**	2,496.22	**(8)**
115 Accounts receivable	**3,967.91**	**0.00**	**0.00**	**3,967.91**	**23,364.68**	**(83)**
1305 OF Prepaid expenses	3,752.50	0.00	**0.00**	**3,752.50**	35,176.86	**(89)**
128.400 Prepaid	**3,752.50**	**0.00**	**0.00**	**3,752.50**	**35,176.86**	**(89)**
1000 EF Investment Pool	1,379.84	0.00	**0.00**	**1,379.84**	1,379.84	**0**
1023 EF Distributions Receivable - VF En	(22,294.59)	83,659.00	**0.00**	**61,364.41**	18,935.27	**224**
1031 EF Vancouver Foundation Transfera	13,559,901.97	10,151.30	**0.00**	**13,570,053.27**	13,526,951.72	**0**
1032 EF Vancouver Foundation Transfera	3,378,291.41	(956,866.35)	**0.00**	**2,421,425.06**	2,550,424.77	**(5)**
1033 EF Distributions Receivable - VF Tr	(211,023.27)	844,294.32	**0.00**	**633,271.05**	201,244.14	**215**
Endowment Fund	16,706,255.36	(18,761.73)	**0.00**	**16,687,493.63**	16,298,935.74	**2**
131 Long term investments	**16,706,255.36**	**(18,761.73)**	**0.00**	**16,687,493.63**	**16,298,935.74**	**2**
1100 0 Impact Investments	19,933.97	0.00	**0.00**	**19,933.97**	26,074.18	**(24)**

Comox Valley Community Foundation
Year End: March 31, 2026
Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
133 Loans and notes receivable	**19,933.97**	**0.00**	**0.00**	**19,933.97**	**26,074.18**	**(24)**
1510 OF Building & Improvements - 917C	378,014.38	0.00	**0.00**	**378,014.38**	347,553.91	**9**
1515 OF Land - 917C Fitzgerald	221,054.00	0.00	**0.00**	**221,054.00**	221,054.00	**0**
Operating Fund	599,068.38	0.00	**0.00**	**599,068.38**	568,607.91	**5**
155 Buildings - cost	**599,068.38**	**0.00**	**0.00**	**599,068.38**	**568,607.91**	**5**
1511 OF Building & Improvements - Accu	(21,184.00)	0.00	**0.00**	**(21,184.00)**	(6,951.00)	**205**
156 Buildings - accumulated amortiz	**(21,184.00)**	**0.00**	**0.00**	**(21,184.00)**	**(6,951.00)**	**205**
1501 OF NBV Office Equipment: Comput	11,747.47	0.00	**0.00**	**11,747.47**	11,747.47	**0**
1503 OF NBV Office Equipment: Furniture	16,647.75	0.00	**0.00**	**16,647.75**	3,267.66	**409**
Operating Fund	28,395.22	0.00	**0.00**	**28,395.22**	15,015.13	**89**
157.410 Computer equipment - cost	**28,395.22**	**0.00**	**0.00**	**28,395.22**	**15,015.13**	**89**
1502 OF NBV Office Equipment: Comput	(9,936.91)	0.00	**0.00**	**(9,936.91)**	(8,125.91)	**22**
1504 OF NBV Office Equipment: Furniture	(2,212.50)	0.00	**0.00**	**(2,212.50)**	(507.50)	**336**
Operating Fund	(12,149.41)	0.00	**0.00**	**(12,149.41)**	(8,633.41)	**41**
158.410 Computer equipment - accu	**(12,149.41)**	**0.00**	**0.00**	**(12,149.41)**	**(8,633.41)**	**41**
1050 EF Life Insurance Policies	10,126.40	0.00	**0.00**	**10,126.40**	9,616.56	**5**
181 Other long term assets	**10,126.40**	**0.00**	**0.00**	**10,126.40**	**9,616.56**	**5**
2010 OF Accounts Payable	62.58	0.00	**(8,779.82)**	**(8,717.24)**	(60,561.35)	**(86)**
2011 OF Accounts payable - Accruals	(10,776.06)	0.00	**0.00**	**(10,776.06)**	(9,754.45)	**10**
2012 OF Accounts Payable - Accrued Au	(7,370.00)	0.00	**0.00**	**(7,370.00)**	(7,155.00)	**3**
2028 OF Corporate Credit Card - Ending	(593.20)	0.00	**0.00**	**(593.20)**	(191.30)	**210**
2030 OF Deferred revenue	224.20	0.00	**0.00**	**224.20**	224.20	**0**
2200 OF Unapplied Payments	(0.01)	0.00	**0.00**	**(0.01)**	(0.01)	**0**
Operating Fund	(18,452.49)	0.00	**(8,779.82)**	**(27,232.31)**	(77,437.91)	**(65)**
2020 EF Grants Payable	(8,779.82)	0.00	**8,779.82**	**0.00**	(11,979.82)	**(100)**
2021 EF Scholarships Payable	(136,375.00)	95,400.00	**0.00**	**(40,975.00)**	(19,325.00)	**112**
Endowment Fund	(145,154.82)	95,400.00	**8,779.82**	**(40,975.00)**	(31,304.82)	**31**
215 Accounts payable and accrued l	**(163,607.31)**	**95,400.00**	**0.00**	**(68,207.31)**	**(108,742.73)**	**(37)**
3500 OF Fund Opening Balance	12,504,862.18	0.00	**0.00**	**12,504,862.18**	12,504,862.18	**0**
3510 OF Principal Balance	(19,138,951.42)	0.00	**0.00**	**(19,138,951.42)**	(18,660,000.60)	**3**

Comox Valley Community Foundation
Year End: March 31, 2026
Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
3520 OF Spendable Balance	1,307,482.00	0.00	**0.00**	**1,307,482.00**	495,867.36	**164**
3530 OF Retained Earnings	(14,053,558.74)	(2,117.86)	**0.00**	**(14,055,676.60)**	(12,428,119.58)	**13**
Operating Fund	(19,380,165.98)	(2,117.86)	**0.00**	**(19,382,283.84)**	(18,087,390.64)	**7**
284 Retained earnings (deficit) - beg	**(19,380,165.98)**	**(2,117.86)**	**0.00**	**(19,382,283.84)**	**(18,087,390.64)**	**7**
4000 OF OPERATING - Admin Fee Reve	(203,725.32)	0.00	**203,725.32**	**0.00**	0.00	**0**
4002 OF OPERATING - Bank Interest (O	(1.38)	0.00	**0.00**	**(1.38)**	(1.69)	**(18)**
4003 OF OPERATING - Other Interest Inc	0.00	0.00	**0.00**	**0.00**	(0.01)	**(100)**
4005 OF OPERATING - Admin Fee Reve	(23,574.41)	0.00	**23,574.41**	**0.00**	0.00	**0**
4007 OF OPERATING - VF Admin Fees I	(48,323.62)	(60,317.00)	**0.00**	**(108,640.62)**	(54,386.60)	**100**
4010 OF OPERATING - Filberg Grant	(116,424.38)	0.00	**0.00**	**(116,424.38)**	(114,978.07)	**1**
4020 OF OPERATING - External Grants	(505,299.35)	0.00	**456,561.37**	**(48,737.98)**	(103,324.57)	**(53)**
4021 OF OPERATING - Sponsorships	(2,500.00)	0.00	**0.00**	**(2,500.00)**	(1,500.00)	**67**
4044 OF OPERATING - Internal Grants	(23,900.00)	0.00	**(5,000.00)**	**(28,900.00)**	(22,400.00)	**29**
4055 OF OPERATING - Granting Service	(4,000.00)	0.00	**0.00**	**(4,000.00)**	0.00	**0**
5025 OF Bank Interest	(2,689.20)	0.00	**0.00**	**(2,689.20)**	(4,909.74)	**(45)**
5026 OF Impact Investment Interest Incon	(915.79)	0.00	**0.00**	**(915.79)**	(2,328.51)	**(61)**
6004 OF Grants Expense - Internal	28,900.00	0.00	**0.00**	**28,900.00**	22,400.00	**29**
Operating Fund	(902,453.45)	(60,317.00)	**678,861.10**	**(283,909.35)**	(281,429.19)	**1**
5000 EF Donations Received	(549,575.20)	0.00	**93,812.36**	**(455,762.84)**	(569,462.30)	**(20)**
5002 EF Gain/loss on sale of investments	0.00	0.00	**0.00**	**0.00**	(120,329.52)	**(100)**
5021 EF VF Endowment Fund Investmen	(56,686.44)	(78,221.16)	**0.00**	**(134,907.60)**	(75,381.43)	**79**
5022 EF VF Transferable Fund Investmer	(579,656.85)	(789,415.16)	**0.00**	**(1,369,072.01)**	(787,012.42)	**74**
5023 EF GIC Investment Income	(18,582.66)	0.00	**0.00**	**(18,582.66)**	0.00	**0**
Endowment Fund	(1,204,501.15)	(867,636.32)	**93,812.36**	**(1,978,325.11)**	(1,552,185.67)	**27**
4020 RF External Grants	0.00	0.00	**(456,561.37)**	**(456,561.37)**	(746,562.66)	**(39)**
5000 RF Donations Recieved	0.00	0.00	**(88,812.36)**	**(88,812.36)**	(153,224.34)	**(42)**
Restricted Fund	0.00	0.00	**(545,373.73)**	**(545,373.73)**	(899,787.00)	**(39)**
381 Other revenue	**(2,106,954.60)**	**(927,953.32)**	**227,299.73**	**(2,807,608.19)**	**(2,733,401.86)**	**3**
6002 EF Grants Paid	1,065,446.52	0.00	**(518,233.52)**	**547,213.00**	494,649.62	**11**
6003 EF Scholarships Expense	263,150.00	(95,400.00)	**0.00**	**167,750.00**	107,635.00	**56**
Endowment Fund	1,328,596.52	(95,400.00)	**(518,233.52)**	**714,963.00**	602,284.62	**19**
6002 RF Grants Paid	0.00	0.00	**518,233.52**	**518,233.52**	704,770.00	**(26)**
381.350 Subsidies and grants	**1,328,596.52**	**(95,400.00)**	**0.00**	**1,233,196.52**	**1,307,054.62**	**(6)**
5030 EF Unrealized Gains (loss)	(827,866.64)	956,866.35	**0.00**	**128,999.71**	(351,937.68)	**(137)**
381.800 Other revenue	**(827,866.64)**	**956,866.35**	**0.00**	**128,999.71**	**(351,937.68)**	**(137)**

Comox Valley Community Foundation
Year End: March 31, 2026
Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
7050 OF Marketing	28,985.75	0.00	**0.00**	**28,985.75**	19,787.75	**46**
7055 OF Catering and events	16,069.16	0.00	**0.00**	**16,069.16**	4,810.16	**234**
7138 OF Non-cash gifts and awards	380.64	0.00	**0.00**	**380.64**	227.52	**67**
7140 OF Website	0.00	0.00	**0.00**	**0.00**	4,405.50	**(100)**
Operating Fund	45,435.55	0.00	**0.00**	**45,435.55**	29,230.93	**55**
511 Advertising and promotion	**45,435.55**	**0.00**	**0.00**	**45,435.55**	**29,230.93**	**55**
6001 OF Depreciation	17,851.00	0.00	**0.00**	**17,851.00**	8,917.50	**100**
521 Amortization of tangible assets	**17,851.00**	**0.00**	**0.00**	**17,851.00**	**8,917.50**	**100**
7030 OF Insurance	946.78	0.00	**0.00**	**946.78**	2,078.14	**(54)**
523 Insurance	**946.78**	**0.00**	**0.00**	**946.78**	**2,078.14**	**(54)**
6009 OF Payment Processing / Credit Ca	1,810.95	0.00	**0.00**	**1,810.95**	1,280.69	**41**
7010 OF Bank and Service Charges	795.18	0.00	**0.00**	**795.18**	488.49	**63**
Operating Fund	2,606.13	0.00	**0.00**	**2,606.13**	1,769.18	**47**
525 Interest and bank charges	**2,606.13**	**0.00**	**0.00**	**2,606.13**	**1,769.18**	**47**
7040 OF Licenses and Dues	5,709.00	0.00	**0.00**	**5,709.00**	265.00	**2054**
7100 OF Software Systems	21,258.52	0.00	**0.00**	**21,258.52**	17,674.63	**20**
Operating Fund	26,967.52	0.00	**0.00**	**26,967.52**	17,939.63	**50**
527 Memberships and licenses	**26,967.52**	**0.00**	**0.00**	**26,967.52**	**17,939.63**	**50**
5240 OF Office supplies	0.00	2,117.86	**0.00**	**2,117.86**	0.00	**0**
6007 OF GST Expense	3,782.61	0.00	**0.00**	**3,782.61**	16,837.76	**(78)**
7060 OF Office Expenses	30,266.25	0.00	**0.00**	**30,266.25**	16,238.55	**86**
7120 OF Travel	1,567.84	0.00	**0.00**	**1,567.84**	3,133.02	**(50)**
7136 OF Service Fees - Payroll Processin	862.66	0.00	**0.00**	**862.66**	935.50	**(8)**
Operating Fund	36,479.36	2,117.86	**0.00**	**38,597.22**	37,144.83	**4**
529 Office expenses	**36,479.36**	**2,117.86**	**0.00**	**38,597.22**	**37,144.83**	**4**
7080 OF Professional Fees	14,395.82	0.00	**0.00**	**14,395.82**	12,230.75	**18**
531 Professional fees	**14,395.82**	**0.00**	**0.00**	**14,395.82**	**12,230.75**	**18**
7020 OF Board expenses	0.00	0.00	**0.00**	**0.00**	2,257.63	**(100)**
7070 OF Professional Development	5,666.25	0.00	**0.00**	**5,666.25**	7,282.55	**(22)**
Operating Fund	5,666.25	0.00	**0.00**	**5,666.25**	9,540.18	**(41)**

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
531.410 Training expense	**5,666.25**	**0.00**	**0.00**	**5,666.25**	**9,540.18**	**(41)**
7090 OF Rent	0.00	0.00	**0.00**	**0.00**	11,837.47	**(100)**
533 Rental	**0.00**	**0.00**	**0.00**	**0.00**	**11,837.47**	**(100)**
6000 OF Admin Fee Expense	227,299.73	0.00	**(227,299.73)**	**0.00**	0.00	**0**
7028 OF Honoraria	2,000.00	0.00	**0.00**	**2,000.00**	2,025.00	**(1)**
7101 OF Subcontractors	24,323.75	0.00	**0.00**	**24,323.75**	33,174.05	**(27)**
7130 OF Wages & Benefits	317,525.55	0.00	**0.00**	**317,525.55**	283,253.94	**12**
7131 OF Worksafe BC	811.25	0.00	**0.00**	**811.25**	692.56	**17**
7132 OF CPP	16,743.16	0.00	**0.00**	**16,743.16**	14,778.63	**13**
7134 OF EI	6,104.70	0.00	**0.00**	**6,104.70**	5,827.16	**5**
7137 OF Health Spending Account Benef	4,765.07	0.00	**0.00**	**4,765.07**	4,029.14	**18**
Operating Fund	599,573.21	0.00	**(227,299.73)**	**372,273.48**	343,780.48	**8**
537 Salaries and wages	**599,573.21**	**0.00**	**(227,299.73)**	**372,273.48**	**343,780.48**	**8**
7091 OF Property Tax	9,036.63	0.00	**0.00**	**9,036.63**	1,313.81	**588**
7092 OF Strata Fees	5,760.00	0.00	**0.00**	**5,760.00**	2,400.00	**140**
Operating Fund	14,796.63	0.00	**0.00**	**14,796.63**	3,713.81	**298**
543 Property taxes	**14,796.63**	**0.00**	**0.00**	**14,796.63**	**3,713.81**	**298**
7093 OF Utilities	2,854.83	0.00	**0.00**	**2,854.83**	0.00	**0**
547 Utilities	**2,854.83**	**0.00**	**0.00**	**2,854.83**	**0.00**	**0**
7110 OF Telephone/Internet	3,892.87	0.00	**0.00**	**3,892.87**	5,208.82	**(25)**
547.500 Telephone and telecommun	**3,892.87**	**0.00**	**0.00**	**3,892.87**	**5,208.82**	**(25)**
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0**
Net Income (Loss)	**834,758.77**			**899,127.88**	**1,294,893.20**	**(31)**

Comox Valley Community Foundation
Year End: March 31, 2026
Adjusting journal entries
Date: 4/1/2025 To 3/31/2026

Number	Date	Name	Account No	Debit	Credit
1	3/31/2026	Retained Earnings	3530 OF		2,117.86
1	3/31/2026	Office supplies	5240 OF	2,117.86	
		To correct retained earnings to agree with prior year.			
2	3/31/2026	Vancouver Foundation Transferable Fund Adjustn	1032 EF		844,244.00
2	3/31/2026	Unrealized Gains (loss)	5030 EF	844,244.00	
		To adjust the long-term investment market value and receivable to actual at year end.			
3	3/31/2026	Scholarships Payable	2021 EF	95,400.00	
3	3/31/2026	Scholarships Expense	6003 EF		95,400.00
		To record effects of PY scholarships reported in the current year			
PBC1	3/31/2026	Distributions Receivable - VF Endowment Fund	1023 EF	19,555.29	
PBC1	3/31/2026	Vancouver Foundation Transferable Fund Principa	1031 EF	10,151.30	
PBC1	3/31/2026	Vancouver Foundation Transferable Fund Adjustn	1032 EF		112,622.35
PBC1	3/31/2026	Distributions Receivable - VF Transferrable Fun	1033 EF	211,073.58	
PBC1	3/31/2026	Undeposited Non-Cheques/Cash	1304 OF		10,151.30
PBC1	3/31/2026	OPERATING - VF Admin Fees Rebate	4007 OF		13,719.79
PBC1	3/31/2026	VF Endowment Fund Investment Income	5021 EF		19,555.29
PBC1	3/31/2026	VF Transferable Fund Investment Income	5022 EF		197,353.79
PBC1	3/31/2026	Unrealized Gains (loss)	5030 EF	112,622.35	
		DO NOT POST - ALREADY RECORDED IN C-SUITE To record the 2026 Q1 investment transactions.			
PBC2	3/31/2026	Distributions Receivable - VF Endowment Fund	1023 EF	1,359.46	
PBC2	3/31/2026	Distributions Receivable - VF Endowment Fund	1023 EF	58,665.87	
PBC2	3/31/2026	Distributions Receivable - VF Endowment Fund	1023 EF	4,078.38	
PBC2	3/31/2026	Distributions Receivable - VF Transferrable Fun	1033 EF	633,220.74	
PBC2	3/31/2026	OPERATING - VF Admin Fees Rebate	4007 OF		1,359.46
PBC2	3/31/2026	OPERATING - VF Admin Fees Rebate	4007 OF		4,078.38
PBC2	3/31/2026	OPERATING - VF Admin Fees Rebate	4007 OF		41,159.37
PBC2	3/31/2026	VF Endowment Fund Investment Income	5021 EF		58,665.87
PBC2	3/31/2026	VF Transferable Fund Investment Income	5022 EF		592,061.37
		DO NOT POST - ALREADY RECORDED IN C-SUITE To record the distribution from the Endowment Fund and Tranferable Fund, both held in trust with the Vancouver Foundation.			
				1,992,488.83	**1,992,488.83**

Net Income (Loss) **899,127.88**

Progress | RightSignature

SIGNATURE CERTIFICATE

REFERENCE NUMBER
E0587098-0983-4716-97DB-37E462B4CB3B

TRANSACTION DETAILS

Reference Number
E0587098-0983-4716-97DB-37E462B4CB3B

Transaction Type
Signature Request

Sent At
06/25/2026 11:26:30 AM PDT

Executed At
06/29/2026 12:06:06 PM PDT

Identity Method
email

Distribution Method
email

Signed Checksum
2f5f58a891ee2db6e120e4751633e6b324f773861d0e0f6dd9e29b36adfd4de0

Signer Sequencing
Disabled

Document Passcode
Disabled

eIDAS Authentication
Disabled

DOCUMENT DETAILS

Document Name
March 2026 Financial Reporting Package - Comox Valley Community Foundation Audit

Filename
March_2026_Financial_Reporting_Package.pdf

Pages
22 pages

Content Type
application/pdf

File Size
918 KB

Original Checksum
b4145efc6c09f7d493665697790d32c7c5381a6a811b2d954daae6e6fb4f3ac3

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Judith Marriott **Email** judith_marriott@telus.net **Components** 1	**Status** signed **Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 **IP Address** 199.9.57.253 **Device** Firefox via Windows **Typed Signature** Judith Marriott **Signature Reference ID** F43855FC	**Viewed At** 06/29/2026 12:02:37 PM PDT **Identity Authenticated At** 06/29/2026 12:06:06 PM PDT **Signed At** 06/29/2026 12:06:06 PM PDT
Name Craig Rennison **Email** craig.rennison@navacord.com **Components** 1	**Status** signed **Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 **IP Address** 173.183.114.178 **Device** Mobile Safari via iOS **Typed Signature** Craig Rennison **Signature Reference ID** 49F739CE	**Viewed At** 06/25/2026 07:33:23 PM PDT **Identity Authenticated At** 06/25/2026 07:33:36 PM PDT **Signed At** 06/25/2026 07:33:36 PM PDT

SIGNER	E-SIGNATURE	EVENTS
Name Jolean Finnerty **Email** jolean@cvcfoundation.org **Components** 1	**Status** signed **Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 **IP Address** 70.67.145.204 **Device** Microsoft Edge via Windows **Typed Signature** Jolean Finnerty **Signature Reference ID** 34AF0E03	**Viewed At** 06/25/2026 11:29:08 AM PDT **Identity Authenticated At** 06/25/2026 11:30:46 AM PDT **Signed At** 06/25/2026 11:30:46 AM PDT

AUDITS

TIMESTAMP	AUDIT
06/25/2026 11:26:30 AM PDT	Jennifer Dilfer (jennifer@cnbcpa.ca) created document 'March_2026_Financial_Reporting_Package.pdf' on Microsoft Edge via Windows from 4.206.45.81.
06/25/2026 11:26:31 AM PDT	Judith Marriott (judith_marriott@telus.net) was emailed a link to sign.
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