

FINANCIAL STATEMENTS

CRISIS INTERVENTION AND SUICIDE PREVENTION CENTRE OF BRITISH COLUMBIA

March 31, 2025



INDEPENDENT AUDITORS' REPORT

To the Members of
Crisis Intervention and Suicide Prevention Centre of British Columbia

Opinion

We have audited the financial statements of Crisis Intervention and Suicide Prevention Centre of British Columbia (the Centre), which comprise the statement of financial position as at March 31, 2025, and the statements of operation, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Centre 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 audit 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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



INDEPENDENT AUDITORS' REPORT (CONT'D)

- 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 Centre'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 Centre'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 Centre 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 British Columbia Societies Act, we report, the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

Tompkins Wozny LLP

Vancouver, Canada
September 4, 2025

Chartered Professional Accountants



Tompkins Wozny²
Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION


As at March 31


	2025 \$	2024 \$
ASSETS		
Current		
Cash - operating	222,548	303,686
- gaming	244,192	208,200
Accounts receivable	179,046	571,367
Prepaid expenses	66,598	52,267
Total current assets	712,384	1,135,520
Investments [note 3]	—	410,957
Capital assets [note 4]	872,403	915,251
	1,584,787	2,461,728
LIABILITIES		
Current		
Accounts payable and accrued liabilities [note 5]	283,029	409,591
Deferred revenue and contributions [note 6]	364,804	594,917
Total current liabilities	647,833	1,004,508
Deferred contributions related to capital assets [note 7]	68,542	100,324
	716,375	1,104,832
NET ASSETS		
Invested in capital assets	803,861	814,926
Internally restricted [note 8]	64,551	419,334
Unrestricted	—	122,636
	868,412	1,356,896
	1,584,787	2,461,728

Line of credit [note 3]

See accompanying notes to the financial statements

On behalf of the Board:


Director


Director



STATEMENT OF OPERATIONS

Year ended March 31

	2025	2024
	\$	\$
REVENUE		
Earned income and training fees <i>[note 6]</i>	3,130,617	2,808,113
Donations <i>[note 6]</i>	626,240	618,117
Grants earned <i>[note 6]</i>	508,629	415,627
Other income <i>[note 10]</i>	72,146	94,409
	4,337,632	3,936,266
EXPENSES		
Salaries, benefits and administration support	3,305,574	2,813,409
Flow through contract funds distributions	493,110	445,794
Community training	407,554	269,748
Operating and administrative	189,888	111,248
Telecommunications and technology	185,718	246,073
Building operating	82,316	91,326
Training and support	60,106	61,919
Amortization of capital assets	46,406	51,675
Publicity and advertising	40,123	5,214
Direct mail and related fundraising costs	15,321	19,996
	4,826,116	4,116,402
Excess of expenses for the year	(488,484)	(180,136)

See accompanying notes to the financial statements



STATEMENT OF CHANGES IN NET ASSETS

Year ended March 31

	Invested in Capital Assets \$	Internally Restricted \$	Un - restricted \$	Total \$
	<i>[Note 8]</i>			
Balance, March 31, 2023	798,818	583,048	155,166	1,537,032
Excess of expenses for the year	(16,422)	—	(163,714)	(180,136)
Capital additions	75,458	—	(75,458)	—
Capital additions funded with restricted grants	(42,928)	—	42,928	—
Interfund transfer	—	(163,714)	163,714	—
Balance, March 31, 2024	814,926	419,334	122,636	1,356,896
Excess of expenses for the year	(14,624)	—	(473,860)	(488,484)
Capital additions	3,559	—	(3,559)	—
Capital additions funded with restricted grants	—	—	—	—
Interfund transfer	—	(354,783)	354,783	—
Balance, March 31, 2025	803,861	64,551	—	868,412

See accompanying notes to the financial statements



STATEMENT OF CASH FLOWS

Year ended March 31

	2025 \$	2024 \$
OPERATING ACTIVITIES		
Excess of expenses for the year	(488,484)	(180,136)
Items not involving cash:		
Amortization of capital assets	46,406	51,675
Amortization of deferred contributions related to capital assets	(31,782)	(35,253)
	(473,860)	(163,714)
Changes in non-cash working capital items:		
Accounts receivable	392,321	(408,327)
Prepaid expenses	(14,331)	18,007
Accounts payable and accrued liabilities	(126,561)	217,509
Deferred revenue	(230,113)	130,997
Cash used in operating activities	(452,544)	(205,528)
INVESTING AND FINANCING ACTIVITIES		
Purchase of capital assets	(3,559)	(75,458)
Contributions received for capital assets	—	42,928
Net redemption (purchase) of investments	410,957	240,282
Cash provided by investing and financing activities	407,398	207,752
Increase (decrease) in cash during the year	(45,146)	2,224
Cash, beginning of year	511,886	509,662
Cash, end of year	466,740	511,886
Allocated to the following accounts:		
Operating	222,548	303,686
Gaming	244,192	208,200
Cash, end of year	466,740	511,886

See accompanying notes to the financial statements



NOTES TO FINANCIAL STATEMENTS

March 31, 2025

1. PURPOSE OF THE ORGANIZATION

The Crisis Intervention and Suicide Prevention Centre of British Columbia (the "Centre") is a volunteer based organization committed to helping people help themselves and others deal with crisis. The Centre primarily serves the Greater Vancouver Coastal Health region of British Columbia and provides extensive training to volunteers responsible for the delivery of crisis intervention and suicide prevention services. The Centre was incorporated under the Society Act of British Columbia on January 30, 1969 and then transitioned to the BC Societies Act in 2018 and is a tax exempt registered charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported year. Actual results could differ from the estimates.

Revenue Recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred or as related property expenditures are amortized. Contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted donations are recorded as revenue at the time donations are received. Restricted donations are deferred and recognized as revenue when the related expense is incurred.

Donations in kind are recorded as revenue at the time the donations are received and are recorded at fair value, if independent evidence is available to support the fair value.

Gaming funds from the Province of British Columbia are reported as revenue when the amounts are spent and the related programs are delivered.

Revenues from operating grants, training fees and professional development activities are recorded as they are earned, with the unearned portion reflected as deferred revenue.



NOTES TO FINANCIAL STATEMENTS

March 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Contributed Services

Volunteers contribute a significant number of hours per year to assist the Centre in carrying out its programs. During the current year, volunteers contributed time, split between distress line response, community training activities and administrative support. The board of directors of the Centre also serve without remuneration. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Financial Instrument Measurement

The Centre initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost except for the marketable securities which are actively traded and recorded at fair market value.

The financial instruments subsequently measured at amortized cost include cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities.

Cash

Cash is defined as cash on hand and cash on deposit, net of outstanding expense cheques. The statement of cash flows is prepared on a net cash basis and cash flows from operating activities are reported using the indirect method.

Capital Assets

Capital assets are recorded at cost. Amortization is provided on a straight-line basis at the rates shown in Note 4.

Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets are recorded as revenue as the capital assets purchased with these contributions are amortized.

3. INVESTMENTS AND LINE OF CREDIT

	2025	2024
	\$	\$
Term deposits (interest at 2.50%)	—	410,957

The Centre has granted a first mortgage on its building in connection with an operating line of credit of \$200,000 bearing interest at prime plus 1.5% [2024 - 1.5%]. The line of credit is also supported by an assignment of rents, a floating charge on all assets of the Centre, and an environmental indemnity agreement. At March 31, 2025, \$Nil [2024 - \$Nil] was advanced under this credit facility. The Centre withdrew the entirety of our term deposits to cover costs related to the inclusion of the Centre's distress lines in provincial and federal crisis line networks.



NOTES TO FINANCIAL STATEMENTS

March 31, 2025

4. CAPITAL ASSETS

	Amortization Rates	Cost \$	Accumulated Amortization \$	Net Book Value \$
	<i>[Straight-line Basis]</i>			
2025				
Land	—	742,500	—	742,500
Building - cost	40 years	418,159	418,159	—
Building - improvements	10 years	77,268	38,567	38,701
Computer hardware	5 years	512,470	451,390	61,080
Computer software	3 years	50,372	50,372	—
Furniture, fixtures and equipment	10 years	169,841	139,719	30,122
Website	5 years	14,425	14,425	—
		1,985,035	1,112,632	872,403
2024				
Land	—	742,500	—	742,500
Building - cost	40 years	418,159	418,159	—
Building - improvements	10 years	77,268	31,250	46,018
Computer hardware	5 years	508,912	416,446	92,466
Computer software	3 years	50,372	50,372	—
Furniture, fixtures and equipment	10 years	169,841	135,574	34,267
Website	5 years	14,425	14,425	—
		1,981,477	1,066,226	915,251

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025 \$	2024 \$
Operations	58,420	179,249
Wages and vacation time	214,162	230,342
Government remittances - BC Employer Health Tax	10,009	—
- WorkSafeBC	438	—
	283,029	409,591

NOTES TO FINANCIAL STATEMENTS

March 31, 2025

6. GRANTS EARNED AND DEFERRED REVENUE

The deferred revenue balance represents unspent resources externally restricted for specific projects that will be spent in the subsequent periods.

	2025				2024	
	Open, Deferred \$	Received and Receivable \$	Capital Asset Purchases \$	Revenue Earned \$	Close, Deferred \$	Revenue Earned \$
Earned income and training fees						
988 Network	—	1,314,689	—	1,314,689	—	893,372
Provincial Health Services Authority	—	1,277,789	—	1,277,789	—	1,477,836
Training fees	115,288	517,985	—	533,135	100,138	431,901
Non-government contracts	—	5,004	—	5,004	—	5,004
	115,288	3,115,467	—	3,130,617	100,138	2,808,113
Grants						
BC Gaming	208,200	244,200	—	208,200	244,200	250,000
Provincial Government - CFP	—	—	—	—	—	37,000
Federal Government	271,429	20,466	—	271,429	20,466	38,571
Municipal Governments	—	29,000	—	29,000	—	90,056
	479,629	293,666	—	508,629	264,666	415,627
Donations						
Foundations and corporate	—	407,250	—	407,250	—	356,313
Individuals and others	—	218,990	—	218,990	—	261,804
	—	626,240	—	626,240	—	618,117
Total	594,917	4,035,373	—	4,265,486	364,804	3,841,857

7. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	2025 \$	2024 \$
Balance, beginning of year	100,324	92,649
Contributions spent on capital assets	—	42,928
Amortized to income during the year [note 10]	(31,782)	(35,253)
Balance, end of year	68,542	100,324

NOTES TO FINANCIAL STATEMENTS

March 31, 2025

8. INTERNALLY RESTRICTED NET ASSETS

In 2024 the Board of Directors of the Centre internally restricted \$101,513 of its net assets to a building fund designated for repairs and maintenance and \$317,821 to a contingency fund to ensure operational stability in the case of funding transitions during the pandemic economic recovery for a total of \$419,334. In 2025, the Centre intentionally drew down both the building fund and funding transition funds to support the inclusion of the Centre's distress lines in provincial and federal crisis line networks. Subsequently, the Board of Directors of the Centre internally restricted \$64,551 to begin rebuilding a contingency fund to ensure operational stability.

9. ENDOWMENT FUND

The Centre has established an endowment fund that is held and controlled by the Vancouver Foundation. The net income earned by the endowment fund is distributed to the Centre on an annual basis, net of administrative fees, and these amounts are included in revenue [note 10]. The capital of the endowment fund at March 31, 2025 was \$216,521 [2024 - \$216,521] and fair value was \$348,252 [2024 - \$338,492]. As the assets of the endowment fund are held in perpetuity and controlled by the Vancouver Foundation, they are not reflected as an asset on these financial statements.

	2025	2024
	\$	\$
Balance, beginning of year, at fair market value	338,492	319,967
Contributions	—	—
Grants disbursed [note 10]	(16,505)	(15,058)
Net realized and unrealized investment income	26,535	33,583
Balance, end of year, at fair market value	348,522	338,492

10. OTHER INCOME

	2025	2024
	\$	\$
Amortization of deferred contributions related to capital assets [note 7]	31,782	35,253
Vancouver Foundation endowment fund income [note 9]	16,505	15,058
Interest and other income	23,859	44,098
	72,146	94,409

NOTES TO FINANCIAL STATEMENTS

March 31, 2025

11. FINANCIAL INSTRUMENTS

The Centre is exposed to various risks through its financial instruments.

Credit Risk

The Centre is exposed to credit risk in the event of not collecting its accounts receivable. The Centre does not obtain collateral or other security to support its accounts receivable to credit risk but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments. The Centre manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities to ensure that funds are available to meet payments as they fall due.

Interest Rate Risk

The Centre is exposed to interest rate risk on its fixed interest rate term deposits. Fixed-rate instruments subject the Centre to a fair value risk. The Centre is also exposed to interest rate risk on its line of credit, which bears interest at prime plus 1.5%.

12. WAGES AND CONTRACTOR REMUNERATION

Pursuant to the British Columbia Societies Act, the Centre is required to disclose wages and benefits paid to employees who are paid \$75,000 or more in the fiscal year. Salaries and employee benefits expense includes approximately \$684,876 [2024 - \$848,263] paid to seven [2024 - nine] employees for the year ending March 31, 2025. One [2024 - none] contractor was paid \$83,200 [2024 - \$Nil] for professional fees included in operating and administrative expense. No remuneration was paid to any members of the board.

13. COMPARATIVE FIGURES

Certain prior year comparative figures have been reclassified to conform to current year's presentation.



