Friends of Bowker Creek Society
Statement of Financial Position
(unaudited - prepared by management)
December 31, 2025

Assets	**2025**	**2024**
Cash in bank	38,192.96	12,555.66
Prepaid expense	540.00	540.00
Shares in Coast Capital Credit Union	5.00	5.00
Total assets	38,737.96	13,100.66
Liabilities		
Accounts payable	500.00	-
Deferred grant revenue	-	2,500.00
Prepaid membership fees	-	10.00
Total liabilities	500.00	2,510.00
Fund Balances		
Operating (unrestricted) fund	14,359.97	10,590.66
Restricted funds (note 1)	23,877.99	-
Total fund balances	38,237.96	10,590.66
Total liabilities and fund balances	38,737.96	13,100.66

Statement of Revenue and Expenditures
(unaudited - prepared by management)
For the year ended December 31, 2025

Revenue	**2025**	**2024**
Donations (note 2)	3,023.34	3,516.50
Membership fees	729.42	920.00
Grants (note 3)	27,632.99	2,850.00
Outreach at public events	2,820.00	1,920.00
Total revenue	34,205.75	9,206.50
Expenditures		
Square/Canada Helps fees	100.82	89.89
Annual filing fees	40.00	90.00
Outreach	272.25	156.78
Software and website	1,072.69	736.88
Liability insurance (note 4)	15.00	11.40
Small tools, rentals and supplies	958.18	551.81
DFO salmonoid enhancement	663.75	2,277.97
Plants from nursery	2,104.21	-
Membership dues - Volunteer Victoria	180.00	180.00
Honoraria/Recognition	500.00	989.33
Internal education/Planning session	292.90	1,195.97
Administation	358.65	166.13
Total expenditures	6,558.45	6,446.16
Excess of revenue over expenditures	27,647.30	2,760.34
Fund balances, beginning of year	10,590.66	7,830.32
Fund balances, end of year	38,237.96	10,590.66

Friends of Bowker Creek Society
Notes to the Financial Statements
(unaudited - prepared by management)
For the year ended December 31, 2025

Note 1 Restricted fund activity and balance

	Vic Foundation admin system	Thrifty Foods raingarden	Total
Balance, beginning	-	-	-
Grants received in year	24,632.99	2,500.00	27,132.99
Expenditures made in year			
Small tools, rentals and supplies	-	395.79	395.79
Plants from nursery	-	2,104.21	2,104.21
Software and website	755.00		755.00
	755.00	2,500.00	3,255.00
Excess of grants received over expenditures	23,877.99	-	23,877.99
Balance, ending	23,877.99	-	23,877.99

Note 2 Donations received

Received online through Canada Helps	1,750.00
Received directly	1,273.34
	3,023.34

Note 3 Grants received

Unrestricted	
Victoria Foundation - area of greatest need	500.00
Restricted	
Thrifty Foods - raingarden (deferred from 2024)	2,500.00
Victoria Foundation - administrative system grant	24,632.99
	27,132.99
Total grants received	27,632.99

Note 4 Liability insurance

The amount incurred for liability insurance is only the cost of the annual membership fee in the Pacific Streamkeepers Federation who for the last several years have received a grant from DFO to pay for the annual insurance policies of small streamkeeper organizations like FOBC. The insurance includes general liability, directors and officers liability and accident.