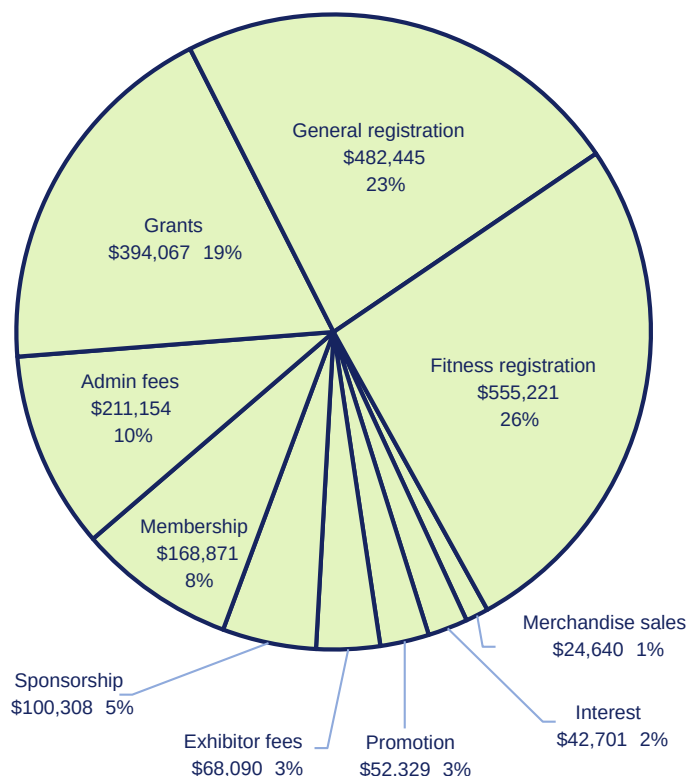
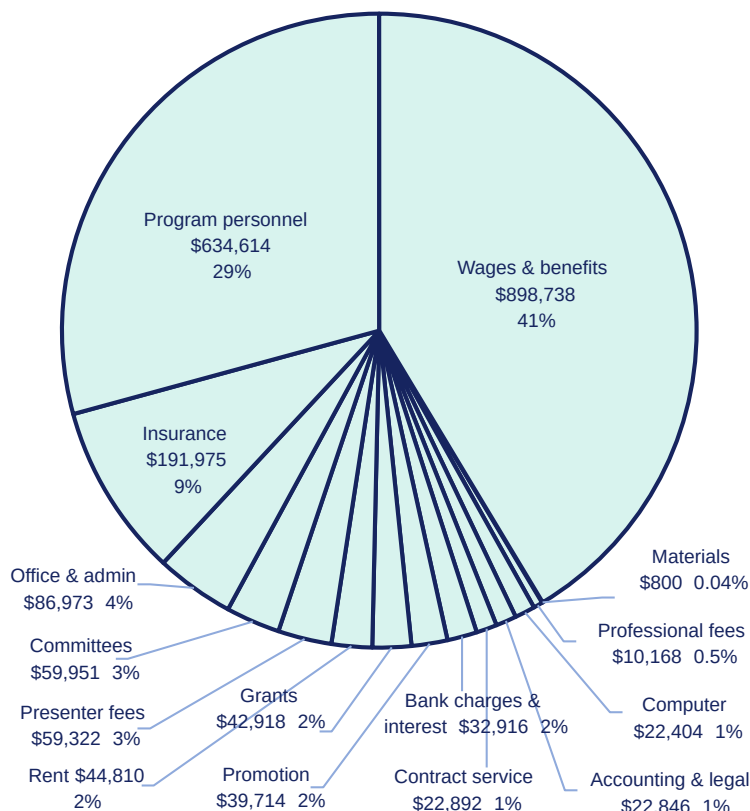


# BCRPA STATEMENT OF FINANCIAL POSITION 2025

● REVENUE = \$2,099,826



● EXPENSES = \$2,171,041



As at December 31, 2025 (unaudited) 2025

ASSETS	\$
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	1,454,429
GST/HST receivable	0
Accounts receivable	11,324
Prepaid expenses	94,123
<b>TANGIBLE CAPITAL ASSETS</b>	18,553
<b>TOTAL ASSETS</b>	<b>1,578,429</b>

## LIABILITIES

CURRENT LIABILITIES	
Accounts payable and accrued liabilities	93,630
GST/HST payable	797
Wages and benefits payable	9,280
Deferred revenue	529,068
	<b>632,775</b>

## FUND BALANCES

Unrestricted	900,654
Internally Restricted	45,000
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>1,578,429</b>

As at December 31, 2025 (unaudited) 2025

CASH FLOWS FROM OPERATING ACTIVITIES	\$
Excess of revenue over expenses	(76,581)
Items not requiring the outlay of cash:	
Depreciation	5,366
	<b>(71,215)</b>

## Change in non-cash working capital items:

Accounts receivable	6,739
Prepaid expenses and deposits	(1,356)
Accounts payable and accrued liabilities	39,266
GST/HST payable	(941)
Wages and benefits payable	9,280
Due to government agencies	(19,313)
Deferred revenue	128,874
	<b>162,549</b>
	<b>91,334</b>

## CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of tangible capital assets	(5,013)
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<b>INCREASE (DECREASE) IN CASH</b>	<b>86,321</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>1,368,108</b>
<b>CASH, END OF YEAR</b>	<b>1,454,429</b>