

**DENMAN ISLAND RESIDENTS ASSOCIATION**

Statement of Financial Position

As at December 31, 2025

**Unaudited**

	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
Current		
Cash	\$ 215,900	\$ 169,621
Investments (Shares, GICs)	47,750	46,160
Accounts Receivable	1,284	604
	<hr/> 264,934	<hr/> 216,385
Capital Asset and Leasehold Improvements net of accum. deprn.	247,714	274,430
	<hr/> 247,714	<hr/> 274,430
<b>Total Assets</b>	<hr/> <b>512,648</b>	<hr/> <b>490,814</b>
<b>Liabilities &amp; Surplus</b>		
Liabilities		
Accounts Payable	33,913	1,006
Surplus		
Opening Balance	489,808	509,082
Current Year Surplus (Deficit)	(11,073)	(19,274)
	<hr/> 478,735	<hr/> 489,808
<b>Total Liabilities &amp; Surplus</b>	<hr/> <b>\$ 512,648</b>	<hr/> <b>\$ 490,814</b>

**DENMAN ISLAND RESIDENTS ASSOCIATION**

Statement of Revenue and Expense

For the Period January 1, 2025 to December 31, 2025

**Unaudited**

	<b>2025</b>	<b>2024</b>
<b>Revenue</b>		
Regional Grants	\$ 177,842	\$ 122,284
Other grants and regular donations	26,898	29,336
Rentals		729
Sales	130,138	112,258
Interest and Other Income	1,590	3,106
	<hr/>	<hr/>
	336,468	267,713
<b>Expense</b>		
Administration	17,514	6,812
Climate Action	2,333	1,132
Pesticide Free	6,118	1,167
Trails	5,291	3,545
Parks		608
Swim Dock	985	5,670
Community Dock	7,704	7,611
Bill Mee Park	2,848	2,551
Recycling	159,521	124,347
Bottle Depot	79,938	88,471
Old School	38,571	18,356
Depreciation	26,716	26,716
	<hr/>	<hr/>
	347,541	286,986
<b>Surplus/(Deficit)</b>	<hr/> <b>\$ (11,073)</b>	<hr/> <b>\$ (19,274)</b>

**DENMAN ISLAND RESIDENTS ASSOCIATION**

Statement of Change in Financial Position

For the Year Ending December 31, 2025

**Unaudited**

	<b>2025</b>	<b>2024</b>
<b>Change from</b>		
Annual Surplus/(Deficit)	\$ (11,073)	\$ (19,274)
Depreciation of Capital Assets	26,716	26,716
<hr/>		
Net Annual Surplus/(Deficit)	15,643	7,442
Increase (Decrease) in Accounts Receivable	(680)	2,891
Increase (Decrease) in Accounts Payable	32,907	1,006
<hr/>		
Net Change in Cash and Investments	47,870.10	11,339
<b>Cash and Investments at the Beginning of the Year</b>	215,780	204,441
<b>Cash and Investments at the End of the Year</b>	<u>\$ 263,650</u>	<u>\$ 215,780</u>