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FINANCIAL STATEMENTS

BRITISH COLUMBIA CIVIL LIBERTIES ASSOCIATION

December 31, 2024



INDEPENDENT AUDITORS' REPORT

To the Members of British Columbia Civil Liberties Association

Qualified Opinion

We have audited the financial statements of British Columbia Civil Liberties Association (the Association), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of the report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2024 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 Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to membership and donation revenue, excess of revenues (expenses), and cash flows from operations for the years ended December 31, 2024 and 2023, current assets as at December 31, 2024 and 2023, and net assets as at January 1 and December 31 for both the 2024 and 2023 years.

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 Association 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 qualified 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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



INDEPENDENT AUDITORS' REPORT (CONT'D)

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:

- 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 Association'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 Association'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 Association 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 that the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

Vancouver, Canada May 12, 2025

Chartered Professional Accountants

Tompseine Wogny LLP



STATEMENT OF FINANCIAL POSITION

As at December 31

2024			2023	
General	Stabilization	Trust	_	
Fund	Fund	Fund	Total	Total
\$	\$	\$	\$	\$
212,403	3,461	8,107	223,971	157,773
699	_	_	699	726
103,212	_	_	103,212	283,076
32,453	_		32,453	31,246
87,290	(185,568)	98,278	_	_
436,057	(182,107)	106,385	360,335	472,821
_	599,496	_	599,496	393,174
_		1,406,644	1,406,644	1,259,898
76,056		_	76,056	116,033
512,113	417,389	1,513,029	2,442,531	2,241,926
42,547	_	_	42,547	38,964
119,584	_		119,584	162,161
162,131	_	_	162,131	201,125
25,964		_	25,964	36,164
188,095	_	_	188,095	237,289
_		1,513,029	1,513,029	1,261,038
150,000	417,389	· · · · —	567,389	340,763
174,018	· —	_	174,018	402,836
324,018	417,389	1,513,029	2,254,436	2,004,637
512,113	417,389	1,513,029	2,442,531	2,241,926
	Fund \$ 212,403 699 103,212 32,453 87,290 436,057	General Fund Stabilization Fund \$ \$ 212,403 3,461 699 — 103,212 — 32,453 — 87,290 (185,568) 436,057 (182,107) — 599,496 — — 76,056 — 512,113 417,389 42,547 — 119,584 — 162,131 — 25,964 — 188,095 — 150,000 417,389 174,018 — 324,018 417,389	General Fund Fund \$ Stabilization Fund Fund \$ Trust Fund Fund \$ 212,403 3,461 8,107 699 — — 103,212 — — 32,453 — — 87,290 (185,568) 98,278 436,057 (182,107) 106,385 — 599,496 — — 1,406,644 — 76,056 — — 512,113 417,389 1,513,029 42,547 — — 19,584 — — 162,131 — — 25,964 — — 188,095 — — — 1,513,029 150,000 417,389 — 174,018 — — 324,018 417,389 1,513,029	General Fund Fund \$ Stabilization Fund Fund Fund \$ Trust Fund Fund Fund Fund Fund Fund \$ 212,403 3,461 8,107 223,971 699 — — 699 103,212 — 103,212 32,453 — — 32,453 87,290 (185,568) 98,278 — 436,057 (182,107) 106,385 360,335 — 599,496 — 599,496 — 1,406,644 1,406,644 1,406,644 76,056 — — 76,056 512,113 417,389 1,513,029 2,442,531 42,547 — — 42,547 119,584 — — 162,131 25,964 — — 25,964 188,095 — — 188,095 — — 1,513,029 1,513,029 150,000 417,389 — 567,389 174,018 — — 174,018 324,018

Endowment Fund and BCCLA Legacy Trust Fund [note 9]

Contingent liability [note 12]

Lease commitment [note 15]

See accompanying notes to the financial statements

Approved by:

Docusigned by:

Joanna Jonic

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Treasurer May 23, 2025



STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

Year ended December 31

	2024				2023
	General	Stabilization	Trust		
	Fund	Fund	Fund	Total	Total
	\$	\$	\$	\$	\$
REVENUE					
Membership and donations	648,789		_	648,789	390,545
Law Foundation of B.C. – operating grant	484,500	_	_	484,500	389,500
Grants earned [note 7]	397,662	_	_	397,662	500,098
Net investment income [note 10]	´ —	81,563	251,991	333,554	116,342
Distributions BCCLA Legacy Trust Fund [note 9(b)]	185,000	´ _	´—	185,000	200,000
Litigation recovery	47,695	_	_	47,695	´—
Amortization of deferred contributions [note 8]	10,200	_	_	10,200	10,200
Endowment distributions [note 9(a)]	8,330	_	_	8,330	7,885
Miscellaneous and special events	761	_	_	761	2,598
	1,782,937	81,563	251,991	2,116,491	1,617,168
EXPENSES					
EXPENSES	1 405 500			1 405 500	1 202 140
Salaries and benefits [note 14]	1,485,500	_	_	1,485,500	1,292,140
Rent and utilities	84,913	_	_	84,913	76,399
Office operating	58,474	_	_	58,474	72,093
Amortization	41,768	_	_	41,768	42,689
Accounting and audit	37,777	_	_	37,777	41,064
Contract fees	37,273	_	_	37,273	7,409
Litigation costs	27,519	_	_	27,519	7,216
Database	24,903	_	_	24,903	22,871
Publications	22,119		_	22,119	80,006
Departmental development	14,714		_	14,714	11,175
Events	11,403		_	11,403	8,518
Insurance	5,904		_	5,904	5,684
Fundraising	5,878		_	5,878	7,034
Bank and donation processing charges	4,818		_	4,818	5,844
Partner contributions	3,729			3,729	24,287
	1,866,692			1,866,692	1,704,429
Excess of revenue (expenses) for the year	(83,755)	81,563	251,991	249,799	(87,261)
Interfund transfers [note 13]	(145,063)	145,063			
	(228,818)	226,626	251,991	249,799	(87,261)
Fund balances, beginning of year	552,836	190,763	1,261,038	2,004,637	2,091,898
Fund balances, end of year	324,018	417,389	1,513,029	2,254,436	2,004,637

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended December 31

		2024	4		2023
	General Fund \$	Stabilization Fund \$	Trust Fund \$	Total \$	Total \$
OPERATING ACTIVITIES					
Excess of revenue (expenses) for the year	(83,755)	81,563	251,991	249,799	(87,261)
Items not affecting cash	41.7(0			41.769	42.690
Amortization of capital assets Amortization of deferred contributions related	41,768	_	_	41,768	42,689
to capital assets	(10.200)			(10.200)	(10.200)
Changes in non-cash working capital items	(10,200)	_	_	(10,200)	(10,200)
Accounts receivable	179,864			179,864	134,374
Prepaid expenses	(1,207)		_	(1,207)	316
Accounts payable and accrued liabilities	3,583			3,583	2,251
Deferred revenue	(42,577)			(42,577)	10,036
Cash provided by operating activities	87,476	81,563	251,991	421,030	92,205
	,		· · · · · · · · · · · · · · · · · · ·	•	
INVESTING ACTIVITIES					
Purchase of capital assets	(1,791)			(1,791)	(2,430)
Purchase of investments, net		(206,322)	(146,746)	(353,068)	(119,233)
Cash used in investing activities	(1,791)	(206,322)	(146,746)	(354,859)	(121,663)
FINANCING ACTIVITIES					
Repayments of bank loan	_	_	_	_	(19,222)
Change in interfund balances	149,676	(47,496)	(102,180)	_	_
Interfund transfers	(145,063)	145,063		_	_
Cash provided by (used in) financing activities	4,613	97,567	(102,180)		(19,222)
Increase (decrease) in cash for the year	90,298	(27,192)	3,065	66,171	(48,680)
Cash, beginning of year	122,804	30,653	5,042	158,499	207,179
Cash, end of year	213,102	3,461	8,107	224,670	158,499
	- ,	-,	-, -:	,	,
Cash consists of:					
Cash	212,403	3,461	8,107	223,971	157,773
Restricted cash - gaming account	699	_	_	699	726
	213,102	3,461	8,107	224,670	158,499

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. PURPOSE OF THE ORGANIZATION

The British Columbia Civil Liberties Association (the "Association") is a provincial organization operating programs and providing services to promote, defend, sustain and extend civil liberties and human rights. The Association is incorporated under the British Columbia Societies Act as a not-for-profit organization and is a registered charity under the Canadian Income Tax Act. The Association is exempt from corporate income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

The preparation of financial statements in conformity with Canadian ASNPO 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 amounts of revenues and expenses reported during the year. Significant areas requiring the use of management estimates relate to the determination of net recoverable value of assets, in particular as it relates to useful lives of capital assets and the determination of the deferred portion of grants. Actual results could differ from these estimates.

Revenue Recognition

The Association follows the deferral method of accounting for contributions.

Restricted contributions, gaming funds and grants are recognized as revenue in the year in which related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Other revenue is recognized when services are performed, publications are sold, or an event has taken place and there is a reasonable expectation of collection.

Membership and donation revenue is recognized when received.

Fund Accounting

The Association follows fund accounting. The major funds are described below:

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

General Fund

The General Fund reports revenues and expenses related to program and service delivery, administrative activities, special projects, legal services and capital assets.

Stabilization Fund

The Stabilization Fund was established on December 31, 2001 and originally represented the accrued interest and earnings on bequests and gifts of endowment contributions to that date. The Stabilization Fund may be used in any manner decided by the Board of Directors to assist the Association in accomplishing its purposes. The fund may be used for important special projects that the Association would not otherwise be able to undertake or to cover an operating deficit in a fiscal year. The Stabilization Fund will normally receive the income earned on its segregated investments, and from endowments, unless designated otherwise by the board.

Trust Fund

In 2004, the Association established an irrevocable trust to hold a portion of the assets of the Stabilization Fund. The trust is administered by a trustee who cannot be an employee or director of the Association. The trustee has sole discretion over distributions of income or capital from the trust.

Measurement of Financial Instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for its investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable. Financial assets measured at fair value include investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.



NOTES TO FINANCIAL STATEMENTS

December 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Capital Assets

Capital assets are recorded in the General Fund at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over six years for furniture and equipment, three years for computers and over the term of the lease for leasehold improvements. Amortization expense is reported in the General Fund.

Investments

Investments are recorded at market value.

Contributed Services

Volunteers contribute a significant amount of hours and services to assist the Association in carrying out its program and service delivery and administrative activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

3. ACCOUNTS RECEIVABLE

	2024	2023
	\$	\$
Operations	101,187	281,418
Government - GST	2,025	1,658
	103,212	283,076
Allowance for doubtful accounts		_
	103,212	283,076

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

4. INVESTMENTS, AT MARKET VALUE

The Association's investments fall into the following major categories:

	Stabilization Fund		Trust Fund	
	Cost	Fair Value	Cost	Fair Value
	\$	\$	\$	\$
2024				
Canadian and U.S. equities	220,837	367,072	647,106	1,085,944
Canadian trust units and mutual funds	44,810	52,079	131,308	132,565
Exchange traded funds	50,084	59,115	30,199	38,010
Fixed income and GIC	121,325	121,230	146,730	150,125
	437,056	599,496	955,343	1,406,644
2023				
Canadian and U.S. equities	208,265	314,347	610,121	880,095
Canadian trust units and mutual funds	55,269	55,468	131,048	131,454
Exchange traded funds	21,904	23,359	42,731	50,940
Fixed income and GIC	_	_	195,631	197,409
	285,438	393,174	979,531	1,259,898

Investment income earned (dividends and interest), realized gains and losses on sales of investments, and changes in the market values of the Association's investments are shown on the Statement of Operations [note 10].

5. CAPITAL ASSETS

	2024	2023 \$
	\$	
Leasehold improvements, at cost	298,643	298,643
Furniture, equipment and computers, at cost	91,687	89,896
Less: accumulated amortization	(314,274)	(272,506)
	76,056	116,033

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023 \$
	\$	
Operations	38,682	35,553
Government remittances - WorkSafeBC	3,865	3,411
	42,547	38,964

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

7. DEFERRED REVENUE

Deferred revenue represent restricted funding received in the current or prior years that will be earned in a subsequent year. Changes in deferred revenue are as follows:

	Opening	Awarded or		Closing
	Balance	Transferred	Earned	Balance
	\$	\$	\$	\$
2024				
Law Foundation of B.C Public Interest Articling	63,125	69,500	74,708	57,917
- Arrest Guide and other	_	2,000	2,000	_
- Professional development		8,699	8,699	
Canadian Bar Association	_	40,000	13,333	26,667
Province of B.C Direct access gaming	_	77,000	77,000	_
Canadian Red Cross - Building Resilience	25,703	59,974	85,677	
CIRA - Children Privacy	63,333		63,333	_
Notary Foundation	_	38,400	3,400	35,000
Union grants	_	29,513	29,513	· —
Other grants	10,000	29,999	39,999	_
Total grants	162,161	355,085	397,662	119,584
2023				
Law Foundation of B.C Public Interest Articling	52,125	80,500	69,500	63,125
- Arrest Guide and other	_	55,257	55,257	_
Vancouver Foundation - Indigenous Restorative Justice	85,000		85,000	_
Province of B.C Direct access gaming	_	77,000	77,000	_
Canadian Red Cross - Building Resilience	_	139,940	114,237	25,703
CIRA - Children Privacy	_	95,000	31,667	63,333
Union grants	_	18,997	18,997	_
Other grants	15,000	43,440	48,440	10,000
Total grants	152,125	510,134	500,098	162,161

8. DEFERRED CONTRIBUTION RELATED TO LEASEHOLD IMPROVEMENTS

	2024	2023
	\$	\$
Balance, beginning of year	36,164	46,364
Transfer to revenue	(10,200)	(10,200)
Balance, end of year	25,964	36,164

The deferred contribution represents capital funding received from Province of B.C. that was designated for the Association's leasehold improvements. The contribution has been spent and is being deferred and amortized to income over the term of the lease.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

9. ENDOWMENT FUND AND BCCLA LEGACY TRUST FUND

a) Endowment Fund

The Association established an endowment fund in 1986 to provide a permanent source of revenue to fund work to protect civil liberties in British Columbia. The endowment fund is held by the Vancouver Foundation and its market value at December 31, 2024 and 2023 is not reflected in these financial statements.

The endowment fund had a market value of \$183,298 at December 31, 2024 [2023 - \$170,411]. During the year the Association received contributions of \$Nil [2023 - \$Nil] for the endowment fund. The Association received distributions from the fund of \$8,330 [2023 - \$7,885] which are included in revenue.

b) BCCLA Legacy Trust Fund

The Association receives donations subject to a trust agreement that gives the trustee control over the investment and distribution of the donated funds. The trustee is required to pay the net income realized by the trust fund to the Association but has sole and uncontrolled discretion over the distribution of the trust capital. The activities of the trust fund were as follows:

	2024	2023
	\$	\$
Investment income realized	99,447	77,468
Realized capital gains	181,440	162,226
Change in market value	496,666	135,119
Distributions included in revenue	(185,000)	(200,000)
Change in fund balance	592,553	174,813
Fund balance, beginning of year	3,792,691	3,617,878
Fund balance, end of year	4,385,244	3,792,691

As the Association only has the right to receive the distributions from the trust fund and has no access to the trust capital, these financial statements do not reflect this amount as an asset.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

10. NET INVESTMENT INCOME

	General Fund \$	Stabilization Fund \$	Trust Fund \$	Total \$
2024				
Interest and dividends, net of fees		16,335	47,063	63,398
Realized gains on sales of investments	_	10,372	34,041	44,413
Adjustments of investments to market value	_	54,856	170,887	225,743
	_	81,563	251,991	333,554
2023				
Interest and dividends, net of fees	28	11,288	40,262	51,578
Realized gains on sales of investments	_	_	20,069	20,069
Adjustments of investments to market value	_	34,952	9,743	44,695
	28	46,240	70,074	116,342

11. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments. The following analysis presents the Association's exposures to following risks as at December 31, 2024.

Credit Risk

Credit risk is the risk that the Association will incur a loss due to the failure by its debtors to meet their contractual obligations. The Association is exposed to credit risk with respect to its cash, investments and accounts receivable. The Association limits its exposure to credit risk by placing its cash in bank accounts with a credit union. The Association assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive and investments are invested with a large Canadian financial institution.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to this type of risk as a result of investments in bonds and equities. However, the risk associated with investments is reduced as some of these assets are invested in government securities.

Liquidity Risk

Liquidity risk is the risk that the Association will not be able to meet its cash requirements or fund obligations as they become due. The Association manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

11. FINANCIAL INSTRUMENTS (CONT'D)

Other Price Risk

Other price risk associated with investments in shares is reduced to a minimum, since the Association mitigates the risk by regularly rebalancing its portfolio and investing in the Canadian financial sector.

12. CONTINGENT LIABILITY

The Association involves itself in selected court actions involving civil liberties. In many cases there is a possibility that the courts order the Association to pay costs. There are no outstanding orders to pay costs and the amount that may become a liability of the Association, if any, cannot be determined.

13. INTERFUND TRANSFERS

At the discretion of the Board, the Association transferred funds from their Stabilization Fund during the year to cover their operations. At the discretion of the Trustee, funds were also transferred from their Trust Fund during the year.

	General	Stabilization		
	Fund	Fund Fund Trust Fund	Trust Fund	Total
	\$	\$	\$	\$
Securities donated	(145,063)	145,063	_	_

14. EMPLOYEE REMUNERATION

Pursuant to the British Columbia Societies Act, the Association is required to disclose remuneration and benefits paid to employees and contractors who are paid \$75,000 or more during the fiscal year.

During the year, there were eight [2023 - six] employees earning over \$75,000. The total amount of remuneration paid to the employees was \$878,385 [2023 - \$580,560], collectively. This is included in salaries and benefits expense.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

15. LEASE COMMITMENT

The Association is committed to the following premise lease payments (subject to inflation cost increases) over the next three years:

	\$
2025	55,248
2026	55,248
2027	18,416
	128,912

16. INTERNALLY RESTRICTED NET ASSETS

During the year the board of directors internally restricted a portion of its net assets for:

	\$
Employee leave fund	100,000
Strategic litigation fund	50,000
	150,000

17. COMPARATIVE FIGURES

Certain 2024 comparative figures have been reclassified where necessary to conform to the current year's presentation.



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Joanna Jonice
A7C0FCA360DD468...

Signature Adoption: Pre-selected Style Using IP Address: 52.229.68.133

Sent: 5/22/2025 4:29:22 PM Viewed: 5/23/2025 7:08:14 AM Signed: 5/23/2025 7:08:46 AM

Timestamp

Electronic Record and Signature Disclosure:

Accepted: 3/27/2025 6:40:59 AM

In Person Signer Events

ID: b8358ab1-bf41-4bcc-a41f-abe60b0fc82a

Editor Delivery Events Status Timestamp

Signature

Agent Delivery Events Status Timestamp

Intermediary Delivery Events Status Timestamp

Certified Delivery Events Status Timestamp

Carbon Copy Events Status Timestamp

COPIED

Leila Toledo Leila@bccla.org

Director of Operations and People

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via Docusign

Sent: 5/23/2025 7:08:47 AM Viewed: 5/23/2025 9:19:39 AM

Witness Events	Signature	Timestamp	
Notary Events	Signature	Timestamp	
Envelope Summary Events	Status	Timestamps	
Envelope Sent	Hashed/Encrypted	5/22/2025 4:28:54 PM	
Certified Delivered	Security Checked	5/23/2025 7:08:14 AM	
Signing Complete	Security Checked	5/23/2025 7:08:46 AM	
Completed	Security Checked	5/23/2025 7:08:47 AM	
Payment Events	Status	Timestamps	
Electronic Record and Signature Disclosure			

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