CAT ADVOCATES TEACHING AND SAVING SOCIETY

FINANCIAL INFORMATION

DECEMBER 31, 2025

CAT ADVOCATES TEACHING AND SAVING SOCIETY

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FINANCIAL INFORMATION

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0935171 BC Ltd dba

Ashcroft & Associates

ENGAGEMENT REPORT

On the basis of information provided by management, I have compiled the balance sheet of Cat Advocates Teaching and Saving Society as at December 31, 2025 and the statement of operations and net assets for the period then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting

My responsibilty is to assist management in the preparation of the financial information

I have not performed an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Courtenay, BC
January 28, 2026

Ashcroft & Associates

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CAT ADVOCATES TEACHING AND SAVING SOCIETY

BALANCE SHEET

DECEMBER 31, 2025

ASSETS

	GENERAL	GAMING	2025 TOTAL	2024 TOTAL
CURRENT				
Cash- Unrestricted	$ 10,390	$	$ 10,390	$ 8,725
Cash - Restricted	3,455		3,455	63,269
Accounts receivable	5,000		5,000	
Investments (Note 8)	63,643		63,643	6,124
GST Recoverable	4,023		4,023	2,515
	86,511		86,511	80,633
CAPITAL ASSETS (Note 3)	127,133		127,133	129,010
	$ 213,644	$	$ 213,644	$ 209,643

LIABILITIES

CURRENT				
PST Payable	$ 816	$	$ 816	$ 553
Deferred revenues	2,241		2,241	107
	$ 3,057	$	$ 3,057	$ 660

FUND BALANCES

Externally Restricted	5,000		5,000	
Internally Restricted	64,857		64,857	69,286
Unrestricted	140,730		140,730	139,697
	210,587		210,587	208,983
	$ 213,644	$	$ 213,644	$ 209,643

APPROVED ON BEHALF OF THE BOARD:

_____ Board Member

_____ Board Member

CAT ADVOCATES TEACHING AND SAVING SOCIETY

STATEMENT OF OPERATIONS

ENDED DECEMBER 31, 2025

	GENERAL	GAMING	2025 TOTAL	2024 TOTAL
REVENUE				
BC Gaming Grants	$	$ 15,000	$ 15,000	$ 15,000
Adoptions	55,224		55,224	11,920
Donations	92,681		92,681	47,219
Memberships	2,570		2,570	1,140
Fundraising	94,490		94,490	63,972
In-Kind Donations (Note 4)	40,807		40,807	43,108
Thrift Corner	36,438		36,438	29,969
PST Commissions	301		301	128
Bank Interest	186		186	517
	$ 322,697	$ 15,000	$ 337,697	$ 212,973
EXPENSES				
Promotion (Fundraising)	$ 17,932	$	$ 17,932	$ 14,824
Foster Expenses	16,768		16,768	19,318
Intake Expenses	43,767	960	44,727	21,458
Trapping Expenses	6,072		6,072	1,226
Medical Expenses	78,210	14,040	92,250	45,952
Bank charges and interest	78		78	
Advertising	3,399		3,399	526
Vehicle expenses	13,647		13,647	17,200
Insurance	2,879		2,879	2,878
Office and miscellaneous	4,582		4,582	4,261
Professional fees	45		45	60
Rent and occupancy	21,927		21,927	16,056
Reapirs and maintenance	75,912		75,912	
In-Kind Expenses (Note 4)	40,807		40,807	43,108
Thrift Corner Expenses	1,117		1,117	554
	327,142	15,000	342,142	187,421
EXCESS OF REVENUES OVER EXPENSES	(4,444)		(4,444)	25,553

CAT ADVOCATES TEACHING AND SAVING SOCIETY

STATEMENT OF NET ASSETS

ENDED DECEMBER 31, 2025

	GENERAL	GAMING	2025 TOTAL	2024 TOTAL
NET INCOME FOR YEAR	(4,444)		(4,444)	25,553
OPERATING FUND, beginning	178,175	680	178,855	178,855
OPERATING FUND, end	$ 173,731	$	$ 174,411	$ 204,408

CAT ADVOCATES TEACHING AND SAVING SOCIETY

NOTES TO THE FINANCIAL INFORMATION
DECEMBER 31, 2025

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the balance sheet of Cat Advocates Teaching and Saving Society as at December 31, 2025 and the statement of operations and net assets for the period then ended is on a historical cost basis and reflects cash transactions with the addition of:

* Investments are at cost

* Property, plant and equipment amortized in accordance with amounts allowable for income tax purposes

* GST Rebates are submitted on a semi annual basis: June & December

2. PURPOSE OF THE SOCIETY

Purpose of Society

The charity's main purpose is to promote the welfare of animals for the benefit of the public by:

a) providing educational resources and workshops

b) rescuing lost, stray, abondoned, abused, or surrendered cats

c) operating an adoption program

d) spaying or neutering domestic pets, feral or stray animals

And to carry out activities ancillary and incidental in furtherance of the above charitable purposes.

3. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2025	Net 2024
Building Improvements	$ 71,235	$	$ 71,235	$ 73,952
Vehicle	17,165		17,165	17,165
Office Furniture & Equipment	38,733		38,733	37,893
	$ 127,133	$	$ 127,133	$ 129,010

4 IN-KIND DONATION ALLOCATION	2025	2024
Foster: Food	14,625	14,896
Foster: Supplies	10,548	3,235
Trapping: Food	6,050	
Intake: Food	7,361	17,652
Intake: Litter	2,223	7,235
Medical: Supplies		90
	$ 40,807	$ 43,108

5. INTERNALLY RESTRICTED FUNDS

Cat Advocates Teaching & Saving Society maintains a Segregated Savings Account in which funds retained therein are restricted and are solely for the express purpose of purchasing and improving lands & buildings, Improving current building & acquiring capital assets for the operations of the Society.

As per the Society's Board of Director's Minutes dated November 21, 2023 the Power Savings bank account is internally restricted for the sole purpose of purchasing land and building.

6. EXTERNALLY RESTRICTED FUNDS

Cat Advocates Teaching & Saving Society maintains a Segregated Gaming Account in which funds retained therein are restricted and are solely useable for the express purpose of veterinary and feline rescue and other costs directly related to the delivery of the program.

7. GST REBATE	2025	2024
Public Service Bodies' GST Rebate	4,023	2,515

8. INVESTMENT FUNDS

Cat Advocates Teaching & Saving Society received non-registered investment shares as a donation from local individuals. These funds have been deposited to an Equity securities account with Harbourfront Wealth Management.The donation is internally restricted and will be used towards the purchase of a property and building.