

Fort St. John & District Chamber of Commerce
Compiled Financial Information
December 31, 2025

DRAFT

Fort St. John & District Chamber of Commerce
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For the year ended December 31, 2025

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DRAFT

To the board of directors of Fort St. John & District Chamber of Commerce:

On the basis of information provided by management, we have compiled the statement of financial position as at December 31, 2025, and the statements of operations, changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information and, if applicable, other explanatory information ("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.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we 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.

Fort St. John, British Columbia

May 5, 2026

MNP LLP

Chartered Professional Accountants

Fort St. John & District Chamber of Commerce
Statement of Financial Position

As at December 31, 2025

Assets

Current

Cash	44,971	15,216
Marketable securities	97,607	112,010
Prepaid expenses and deposits	-	1,492

142,578 128,718

Capital assets (Note 2)

219 1,073

142,797 129,791

Liabilities

Current

Accounts payable and accruals	10,094	10,038
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Net Assets

Unrestricted	131,630	118,680
Invested in capital assets	1,073	1,073

132,703 119,753

142,797 129,791

Approved on behalf of the board of directors

Fort St. John & District Chamber of Commerce
Statement of Operations and Changes in Net Assets

For the year ended December 31, 2025

Revenue		
Membership fees - FSJ Chamber	89,460	64,717
Creating energy	7,346	14,804
BC LNG golf tournament	8,260	6,610
Group benefits	39,502	33,672
Sponsorship	50,562	53,350
Membership fees - BC Chamber	-	3,874
Luncheons	4,299	4,969
Project revenue	23,266	5,768
Advertising	50	8,700
Administration fees	-	37
Interest income	5,600	3,679
	228,345	200,180
Expenses		
Advertising	21,000	1,488
Amortization	854	595
Bank charges and interest	4,215	356
Insurance and licences	9,286	10,727
Office	15,936	15,892
Professional fees	9,002	13,079
Rent	14,990	10,981
Wages and benefits	95,899	101,014
Telephone	1,641	1,484
Training	4,815	1,180
Travel and meals	5,966	3,822
Event expenses	31,791	60,215
	215,395	220,833
Deficiency of revenue over expenses	12,950	(20,653)
Net assets, beginning of year	119,753	140,406
Net assets, end of year	132,703	119,753

Fort St. John & District Chamber of Commerce
Notes to the Compiled Financial Information

For the year ended December 31, 2025

1. Basis of accounting

The basis of accounting applied in the preparation of the financial information of Fort St. John & District Chamber of Commerce as at December 31, 2025 is on the historical cost basis, reflecting cash transactions with the addition of:

- Marketable securities, valued at cost
- Accounts receivable less an allowance for doubtful accounts
- Prepaid expenses and deposits
- Property and equipment amortized over their useful life
- Accounts payable and accrued liabilities
- Customer deposits and unearned revenue
- Government assistance recognized as revenue in the period it relates

2. Capital assets

	Cost	Accumulated amortization	Net book value	Net book value
Computer equipment	2,079	1,860	219	1,073

Fort St. John & District Chamber of Commerce

Year End: December 31, 2025
 Adjusting Journal Entries
 Date: 01/01/2025 To 31/12/2025

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 23/02/2026	RJB 27/04/2026	RJB 27/04/2026	

TB1

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatemen
AE01	31/12/2025	Acc. Amort - Computer hardware	15305 0	P. 1		586.40		
AE01	31/12/2025	Amortization expense	58010 0	P. 1	586.40			
To reconcile assets								
BK01	31/12/2025	Prepaid insurance	13000 0	TB3		1,477.00		
BK01	31/12/2025	General Fund (Unrestricted)	33100 0	TB3		1,209.10		
BK01	31/12/2025	Net equity in Capital Assets	36020 0	TB3	595.19			
BK01	31/12/2025	Opening Balance Equity	36030 0	TB3	2,090.91			
To reconcile retained earnings								
BK02	31/12/2025	Year-end accruals	20300 0	BB		3,200.00		
BK02	31/12/2025	Accounting	54010 0	BB	3,200.00			
To accrue accounting accrual								
BK03	31/12/2025	GICs	11000 0	B. 2	2,872.07			
BK03	31/12/2025	Interest from Investments	47090 0	B. 2		2,872.07		
To accrue interest on GIC								
BK04	31/12/2025	Prepaid insurance	13000 0	AJ		1,492.00		
BK04	31/12/2025	Insurance	54710 0	AJ	1,492.00			
To clear the balance in prepaid assuming the term of the insurance has lapsed								
					10,836.57	10,836.57		
Net Income (Loss)			12,948.05					

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
1005 0 Chamber Petty Cash	0.00	0.00	0	0.00	0	96.80	-100	96.80	0
1020 0 Clearing Account	0.00	0.00	0	0.00	0	96.45	-100	0.00	0
1050 0 NPSCU 619577	0.00	0.00	0	0.00	0	40,227.45	-100	137,716.45	-71
1065 0 #200 Platinum Savings Plan	0.00	0.00	0	0.00	0	8,888.75	-100	8,851.49	0
1080 0 TD Bank Account	0.00	0.00	0	0.00	0	171,361.75	-100	126,300.07	36
1210 0 NPSCU Class A Shares	0.00	0.00	0	0.00	0	1,272.33	-100	1,272.33	0
1215 0 NPSCU Class B Shares	0.00	0.00	0	0.00	0	6,350.34	-100	6,350.34	0
10110 0 Cash to be deposited	0.00	0.00	0	96.45	-100	0.00	0	0.00	0
10130 0 Petty cash	0.00	0.00	0	66.71	-100	0.00	0	0.00	0
10200 0 NPSCU Chequing bank ac	44,915.00	15,162.64	196	37,858.27	-60	0.00	0	0.00	0
10600 0 NPSCU Class A shares	55.94	53.28	5	5.00	966	0.00	0	0.00	0
Fort St. John & District Chamber of	44,970.94	15,215.92	196	38,026.43	-60	228,293.87	-83	280,587.48	-19
1101 Cash	44,970.94	15,215.92	196	38,026.43	-60	228,293.87	-83	280,587.48	-19
1100 0 Accounts Receivables	0.00	0.00	0	0.00	0	5,437.00	-100	1,078.98	404
12000 0 Trade accounts receivable	0.00	0.00	0	2,951.41	-100	0.00	0	0.00	0
Fort St. John & District Chamber of	0.00	0.00	0	2,951.41	-100	5,437.00	-46	1,078.98	404
1103 Accounts receivable	0.00	0.00	0	2,951.41	-100	5,437.00	-46	1,078.98	404
2500 0 GST Charged on Sales	0.00	0.00	0	0.00	0	-5,171.05	-100	-318.03	526
2600 0 GST Paid on Purchases	0.00	0.00	0	0.00	0	6,360.50	-100	25,524,824	
2750 0 HST/GST Payable	0.00	0.00	0	0.00	0	-360.81	-100	1,287.69	-128
Fort St. John & District Chamber of	0.00	0.00	0	0.00	0	828.64	-100	995.18	-17
1103.003 Accounts receivable 3	0.00	0.00	0	0.00	0	828.64	-100	995.18	-17
11000 0 GICs	97,606.96	112,009.89	-13	148,331.27	-24	0.00	0	0.00	0
Fort St. John & District Chamber of	97,606.96	112,009.89	-13	148,331.27	-24	0.00	0	0.00	0
1106.001 Marketable securities -	97,606.96	112,009.89	-13	148,331.27	-24	0.00	0	0.00	0
1305 0 Prepaid Insurance	0.00	0.00	0	0.00	0	2,868.00	-100	2,526.00	14
13000 0 Prepaid insurance	0.00	1,492.00	-100	2,969.00	-50	0.00	0	0.00	0
Fort St. John & District Chamber of	0.00	1,492.00	-100	2,969.00	-50	2,868.00	4	2,526.00	14
1111 Prepaid expenses and dep.	0.00	1,492.00	-100	2,969.00	-50	2,868.00	4	2,526.00	14
1560 0 Computers	0.00	0.00	0	0.00	0	586.41	-100	586.41	0
15300 0 Computer hardware	2,079.06	2,079.06	0	2,079.06	0	0.00	0	0.00	0
Fort St. John & District Chamber of	2,079.06	2,079.06	0	2,079.06	0	586.41	255	586.41	0
1205.041 Computer equipment	2,079.06	2,079.06	0	2,079.06	0	586.41	255	586.41	0
15305 0 Acc. Amort - Computer har	-1,859.92	-1,005.68	85	-410.48	145	0.00	0	0.00	0
Fort St. John & District Chamber of	-1,859.92	-1,005.68	85	-410.48	145	0.00	0	0.00	0
1205.042 Computer equipment -	-1,859.92	-1,005.68	85	-410.48	145	0.00	0	0.00	0

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6-1

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
2015 0 Mastercard Payable***1442	0.00	0.00	0	0.00	0	-3,256.26	-100	-2,032.49	60
2040 0 Accounts Payable	0.00	0.00	0	0.00	0	-4,702.08	-100	-571.10	723
2045 0 Accrued Accounting	0.00	0.00	0	0.00	0	-3,000.00	-100	-3,000.00	0
2400 0 Tax deducted Payable	0.00	0.00	0	-2,304.12	-100	-10,687.31	-78	0.00	0
2401 0 CPP Payable	0.00	0.00	0	0.00	0	-135.40	-100	0.00	0
2402 0 EI Payable	0.00	0.00	0	0.00	0	-50.57	-100	0.00	0
2403 0 Payroll overpayment	0.00	0.00	0	0.00	0	8,813.75	-100	0.00	0
2800 0 WCB Payable	0.00	0.00	0	0.00	0	-306.76	-100	-198.46	55
2900 0 Provincial Sales Tax	0.00	0.00	0	0.00	0	-84.00	-100	0.00	0
20100 0 Trade accounts payable	-3,393.16	-2,870.82	18	-656.05	338	0.00	0	0.00	0
20300 0 Year-end accruals	-3,200.00	-3,002.00	7	-3,000.00	0	0.00	0	0.00	0
20951 0 Mastercard payable (1242)	0.00	0.00	0	-3,402.84	-100	0.00	0	0.00	0
20960 0 Mastercard Payable (#490	-83.40	-218.03	-62	0.00	0	0.00	0	0.00	0
22010 0 Vacation payable	-344.56	-1,944.43	-82	-4,621.82	-58	0.00	0	0.00	0
22120 0 Federal income tax payable	-2,081.35	-2,205.62	-6	0.00	0	0.00	0	0.00	0
23100 0 GST/HST Payable	-990.25	211.98	-567	0.00	0	0.00	0	0.00	0
23150 0 GST/HST Filed	0.00	0.00	0	530.83	-100	0.00	0	0.00	0
23300 0 PST Payable (BC)	0.00	0.00	0	-84.00	-100	0.00	0	0.00	0
Fort St. John & District Chamber of	-10,092.72	-10,028.92	1	-13,538.00	-26	-13,408.63	1	-5,802.05	131
1302 Accounts payable and accr	-10,092.72	-10,028.92	1	-13,538.00	-26	-13,408.63	1	-5,802.05	131
2056 0 Deferred grant revenue	0.00	0.00	0	0.00	0	-2,176.43	-100	-32,005.00	-93
Fort St. John & District Chamber of	0.00	0.00	0	0.00	0	-2,176.43	-100	-32,005.00	-93
1313 Deferred revenue	0.00	0.00	0	0.00	0	-2,176.43	-100	-32,005.00	-93
2050 0 CEBA loan - current	0.00	0.00	0	-40,000.00	-100	-40,000.00	0	0.00	0
Fort St. John & District Chamber of	0.00	0.00	0	-40,000.00	-100	-40,000.00	0	0.00	0
1345 Current portion of long-terr	0.00	0.00	0	-40,000.00	-100	-40,000.00	0	0.00	0
2041 0 CEBA loan	0.00	0.00	0	0.00	0	-40,000.00	-100	-40,000.00	0
26010 0 CEBA Loan payable	0.00	0.00	0	-40,000.00	-100	0.00	0	0.00	0
Fort St. John & District Chamber of	0.00	0.00	0	-40,000.00	-100	-40,000.00	0	-40,000.00	0
1401.001 [Term] loan 1	0.00	0.00	0	-40,000.00	-100	-40,000.00	0	-40,000.00	0
2999 0 Less: current portion	0.00	0.00	0	40,000.00	-100	40,000.00	0	0.00	0
Fort St. John & District Chamber of	0.00	0.00	0	40,000.00	-100	40,000.00	0	0.00	0
1401.099 Less: Current portion	0.00	0.00	0	40,000.00	-100	40,000.00	0	0.00	0
33100 0 General Fund (Unrestrictec	-118,679.05	-139,333.47	-15	-180,759.45	-23	0.00	0	0.00	0
36020 0 Net equity in Capital Asset	-1,074.22	-1,074.22	0	-1,669.41	-36	0.00	0	0.00	0
Fort St. John & District Chamber of	-119,753.27	-140,407.69	-15	-182,428.86	-23	0.00	0	0.00	0
3010 GF Investment In Fixed Assets	0.00	0.00	0	0.00	0	-586.41	-100	-586.41	0
3560 GF Retained Earnings	0.00	0.00	0	0.00	0	-207,380.59	-100	-140,674.94	47
General fund	0.00	0.00	0	0.00	0	-207,967.00	-100	-141,261.35	47

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6-2

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
1950 Net assets [beginning of [y	-119,753.27	-140,407.69	-15	-182,428.86	-23	-207,967.00	-12	-141,261.35	47
4054 GF Small Business Week	0.00	0.00	0	0.00	0	-3,608.75	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	-3,608.75	-100	0.00	0
2425 Small business week	0.00	0.00	0	0.00	0	-3,608.75	-100	0.00	0
47020 0 Interest from bank account:	-2.66	0.00	0	-130.64	-100	0.00	0	0.00	0
47090 0 Interest from Investments	-5,597.07	-3,678.62	52	-3,331.27	10	0.00	0	0.00	0
Fort St. John & District Chamber of	-5,599.73	-3,678.62	52	-3,461.91	6	0.00	0	0.00	0
4952 GF Interest revenue	0.00	0.00	0	0.00	0	-753.27	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	-753.27	-100	0.00	0
2430 Interest income	-5,599.73	-3,678.62	52	-3,461.91	6	-753.27	360	0.00	0
40014 0 Luncheon Revenue	-4,299.44	-4,968.74	-13	-13,027.50	-62	0.00	0	0.00	0
Fort St. John & District Chamber of	-4,299.44	-4,968.74	-13	-13,027.50	-62	0.00	0	0.00	0
4915 GF Luncheon Revenue	0.00	0.00	0	0.00	0	-2,460.52	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	-2,460.52	-100	0.00	0
2436 Luncheons	-4,299.44	-4,968.74	-13	-13,027.50	-62	-2,460.52	429	0.00	0
4201 GF Shop Local Coupon Book	0.00	0.00	0	0.00	0	-1,140.00	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	-1,140.00	-100	0.00	0
4200 BSLP BCCC Shop Local Proje	0.00	0.00	0	0.00	0	-55,303.76	-100	-75,005,638	
BCCC Shop Local Project	0.00	0.00	0	0.00	0	-55,303.76	-100	-75,005,638	
2437 BCCC shop local project	0.00	0.00	0	0.00	0	-56,443.76	-100	-75,005,158	
40011 0 Admin Fees and Commissi	0.00	-36.82	-100	0.00	0	0.00	0	0.00	0
47610 0 Miscellaneous revenue	0.00	0.00	0	-7,817.26	-100	0.00	0	0.00	0
Fort St. John & District Chamber of	0.00	-36.82	-100	-7,817.26	-100	0.00	0	0.00	0
4060 GF Miscellaneous Revenue	0.00	0.00	0	0.00	0	-1.00	-100	0.00	0
4061 GF First Data Residual Comm	0.00	0.00	0	0.00	0	-114.25	-100	0.00	0
4900 GF Administrative Fees Rever	0.00	0.00	0	0.00	0	-630.00	-100	-786.32	-20
General fund	0.00	0.00	0	0.00	0	-745.25	-100	-786.32	-5
2441 Administration fees	0.00	-36.82	-100	-7,817.26	-100	-745.25	949	-786.32	-5
40015 0 Sponsorships	-50,562.09	-53,350.00	-5	-23,234.98	130	0.00	0	0.00	0
Fort St. John & District Chamber of	-50,562.09	-53,350.00	-5	-23,234.98	130	0.00	0	0.00	0
4050 GF Sponsorships	0.00	0.00	0	0.00	0	-15,657.50	-100	-5,502.50	185
General fund	0.00	0.00	0	0.00	0	-15,657.50	-100	-5,502.50	185

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6-3

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
2445 Sponsorship	-50,562.09	-53,350.00	-5	-23,234.98	130	-15,657.50	48	-5,502.50	185
4065 GF Seminar income	0.00	0.00	0	0.00	0	0.00	0	-4,245.35	-100
General fund	0.00	0.00	0	0.00	0	0.00	0	-4,245.35	-100
2460 Seminar income	0.00	0.00	0	0.00	0	0.00	0	-4,245.35	-100
4951 GF NDIT RBL Funding	0.00	0.00	0	0.00	0	0.00	0	-59,041.74	-100
General fund	0.00	0.00	0	0.00	0	0.00	0	-59,041.74	-100
2465 NDIT RBL funding	0.00	0.00	0	0.00	0	0.00	0	-59,041.74	-100
40012 0 Advertising revenue	-50.00	-8,700.00	-99	-10,717.50	-19	0.00	0	0.00	0
Fort St. John & District Chamber of	-50.00	-8,700.00	-99	-10,717.50	-19	0.00	0	0.00	0
4001 GF Advertising	0.00	0.00	0	0.00	0	-1,630.00	-100	-1,950.00	-16
General fund	0.00	0.00	0	0.00	0	-1,630.00	-100	-1,950.00	-16
2470 Advertising	-50.00	-8,700.00	-99	-10,717.50	-19	-1,630.00	558	-1,950.00	-16
4010 GF Community Guide	0.00	0.00	0	0.00	0	-5,445.62	-100	-5,834.00	-7
General fund	0.00	0.00	0	0.00	0	-5,445.62	-100	-5,834.00	-7
2474 Community guide	0.00	0.00	0	0.00	0	-5,445.62	-100	-5,834.00	-7
4015 GF FSJ Love	0.00	0.00	0	0.00	0	-7,120.00	-100	-6,840.00	4
General fund	0.00	0.00	0	0.00	0	-7,120.00	-100	-6,840.00	4
2478 Love Fort St. John	0.00	0.00	0	0.00	0	-7,120.00	-100	-6,840.00	4
40016 0 Discount Account	0.00	100.00	-100	2,289.62	-96	0.00	0	0.00	0
40020 0 Membership Fees	0.00	-5,358.47	-100	0.00	0	0.00	0	0.00	0
40021 0 Membership Fees:FSJ Cha	-88,283.38	-58,674.00	50	-98,412.28	-40	0.00	0	0.00	0
40026 0 Membership Fees:Canadia	0.00	-784.41	-100	-122.19	542	0.00	0	0.00	0
40610 0 Other sales and revenue	-628.00	0.00	0	0.00	0	0.00	0	0.00	0
40660 0 Grant Income	-548.33	0.00	0	0.00	0	0.00	0	0.00	0
Fort St. John & District Chamber of	-89,459.71	-64,716.88	38	-96,244.85	-33	0.00	0	0.00	0
4030 GF Membership Fees - FSJ C	0.00	0.00	0	0.00	0	-83,222.24	-100	-84,077.87	-1
4047 GF Membership Interest	0.00	0.00	0	0.00	0	-5.23	-100	-12.62	-59
General fund	0.00	0.00	0	0.00	0	-83,227.47	-100	-84,090.49	-1
2482 Membership fees - FSJ Cha	-89,459.71	-64,716.88	38	-96,244.85	-33	-83,227.47	16	-84,090.49	-1
40022 0 Membership Fees:BC Cha	0.00	-3,874.00	-100	-4,876.94	-21	0.00	0	0.00	0
Fort St. John & District Chamber of	0.00	-3,874.00	-100	-4,876.94	-21	0.00	0	0.00	0
4035 GF Membership Fees - BC Cr	0.00	0.00	0	0.00	0	-4,199.00	-100	-3,173.82	32
General fund	0.00	0.00	0	0.00	0	-4,199.00	-100	-3,173.82	32

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6-4

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
2483 Membership fees - BC Cha	0.00	-3,874.00	-100	-4,876.94	-21	-4,199.00	16	-3,173.82	32
40013 0 Group Benefits revenue	-39,501.59	-33,672.37	17	-32,785.06	3	0.00	0	0.00	0
Fort St. John & District Chamber of	-39,501.59	-33,672.37	17	-32,785.06	3	0.00	0	0.00	0
4045 GF Group Benefits Revenue	0.00	0.00	0	0.00	0	-26,308.18	-100	-33,161.17	-21
General fund	0.00	0.00	0	0.00	0	-26,308.18	-100	-33,161.17	-21
2486 Group benefits	-39,501.59	-33,672.37	17	-32,785.06	3	-26,308.18	25	-33,161.17	-21
4916 GF Federal CEWS	0.00	0.00	0	0.00	0	0.00	0	-58,246.57	-100
4917 GF CEBA Revenue	0.00	0.00	0	0.00	0	0.00	0	-10,000.00	-100
General fund	0.00	0.00	0	0.00	0	0.00	0	-68,246.57	-100
2487 Government subsidies	0.00	0.00	0	0.00	0	0.00	0	-68,246.57	-100
40023 0 Project Revenue	-23,265.91	-5,767.69	303	0.00	0	0.00	0	0.00	0
Fort St. John & District Chamber of	-23,265.91	-5,767.69	303	0.00	0	0.00	0	0.00	0
2490 Project revenue	-23,265.91	-5,767.69	303	0.00	0	0.00	0	0.00	0
40019 0 Creating Energy Registratic	-7,346.43	-14,803.82	-50	0.00	0	0.00	0	0.00	0
Fort St. John & District Chamber of	-7,346.43	-14,803.82	-50	0.00	0	0.00	0	0.00	0
4052 GF Creating Energy	0.00	0.00	0	0.00	0	-67,082.50	-100	-35,222.45	90
General fund	0.00	0.00	0	0.00	0	-67,082.50	-100	-35,222.45	90
2494 Creating energy	-7,346.43	-14,803.82	-50	0.00	0	-67,082.50	-100	-35,222.45	90
40017 0 Golf Registration	-8,259.87	-6,610.00	25	-1,350.00	390	0.00	0	0.00	0
Fort St. John & District Chamber of	-8,259.87	-6,610.00	25	-1,350.00	390	0.00	0	0.00	0
4053 GF BC LNG Golf Tournament	0.00	0.00	0	0.00	0	-28,860.00	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	-28,860.00	-100	0.00	0
2498 BC LNG golf tournament	-8,259.87	-6,610.00	25	-1,350.00	390	-28,860.00	-95	0.00	0
54110 0 Advertisements	0.00	1,488.11	-100	2,564.58	-42	0.00	0	0.00	0
54111 0 Promotional Materials	21,000.00	0.00	0	0.00	0	0.00	0	0.00	0
Fort St. John & District Chamber of	21,000.00	1,488.11	311	2,564.58	-42	0.00	0	0.00	0
5020 GF Advertising	0.00	0.00	0	0.00	0	1,763.93	-100	91.18	835
5200 GF Charitable donations	0.00	0.00	0	0.00	0	0.00	0	1,100.00	-100
General fund	0.00	0.00	0	0.00	0	1,763.93	-100	1,191.18	48
4601 Advertising	21,000.00	1,488.11	311	2,564.58	-42	1,763.93	45	1,191.18	48
58010 0 Amortization expense	854.24	595.20	44	410.48	45	0.00	0	0.00	0
Fort St. John & District Chamber of	854.24	595.20	44	410.48	45	0.00	0	0.00	0

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6-5

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
4603 Amortization	854.24	595.20	44	410.48	45	0.00	0	0.00	0
54210 0 Bank charges and fees	138.89	327.86	-58	788.09	-58	0.00	0	0.00	0
54220 0 Credit card fees	3,203.78	28.06	1,318	0.00	0	0.00	0	0.00	0
58230 0 Non-deductible penalties a	872.78	0.00	0	107.63	-100	0.00	0	0.00	0
Fort St. John & District Chamber of	4,215.45	355.92	1,084	895.72	-60	0.00	0	0.00	0
5030 GF Bank Charges & Interest	0.00	0.00	0	0.00	0	1,749.76	-100	1,660.20	5
5032 GF Interest & Penalties	0.00	0.00	0	0.00	0	95.42	-100	138.03	-31
5106 GF MasterCard expense	0.00	0.00	0	0.00	0	329.29	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	2,174.47	-100	1,798.23	21
4613 Bank charges and interest	4,215.45	355.92	1,084	895.72	-60	2,174.47	-59	1,798.23	21
54710 0 Insurance	4,636.96	4,285.98	8	5,438.08	-21	0.00	0	0.00	0
54715 0 Life Insurance	0.00	0.00	0	2,069.12	-100	0.00	0	0.00	0
54720 0 Business fees, membership	4,648.88	6,441.38	-28	2,104.69	206	0.00	0	0.00	0
Fort St. John & District Chamber of	9,285.84	10,727.36	-13	9,611.89	12	0.00	0	0.00	0
5060 GF Insurance	0.00	0.00	0	0.00	0	5,741.90	-100	3,435.33	67
5090 GF Memberships, Dues & Lic	0.00	0.00	0	0.00	0	7,375.88	-100	5,343.60	38
General fund	0.00	0.00	0	0.00	0	13,117.78	-100	8,778.93	49
4634 Insurance and licences	9,285.84	10,727.36	-13	9,611.89	12	13,117.78	-27	8,778.93	49
54310 0 Office supplies	2,885.49	3,481.68	-17	4,560.96	-24	0.00	0	0.00	0
54620 0 Computer support	1,105.27	819.29	35	784.77	4	0.00	0	0.00	0
54630 0 Internet	1,264.74	1,491.10	-15	1,251.90	19	0.00	0	0.00	0
54640 0 Software licences	10,680.99	10,026.06	7	8,892.15	13	0.00	0	0.00	0
54910 0 Miscellaneous expenses	0.00	73.81	-100	0.00	0	0.00	0	0.00	0
Fort St. John & District Chamber of	15,936.49	15,891.94	0	15,489.78	3	0.00	0	0.00	0
5034 GF Internet	0.00	0.00	0	0.00	0	771.02	-100	879.78	-12
5035 GF Computer Software	0.00	0.00	0	0.00	0	13,650.05	-100	3,783.80	261
5036 GF IT Support	0.00	0.00	0	0.00	0	203.23	-100	237.76	-15
5040 GF Equipment Rentals	0.00	0.00	0	0.00	0	989.84	-100	2,487.33	-60
5070 GF Conference Fees	0.00	0.00	0	0.00	0	1,124.00	-100	349.14	222
5100 GF Miscellaneous	0.00	0.00	0	0.00	0	544.92	-100	0.00	0
5120 GF Offices & Sundry	0.00	0.00	0	0.00	0	3,429.95	-100	2,074.68	65
5180 GF Website Maintenance	0.00	0.00	0	0.00	0	567.40	-100	925.64	-39
General fund	0.00	0.00	0	0.00	0	21,280.41	-100	10,738.13	98
4647 Office	15,936.49	15,891.94	0	15,489.78	3	21,280.41	-27	10,738.13	98
54010 0 Accounting	8,574.12	7,434.74	15	12,148.00	-39	0.00	0	0.00	0
54020 0 Bookkeeping	0.00	644.15	-100	0.00	0	0.00	0	0.00	0
54040 0 Other professionals	428.00	5,000.00	-91	191.07	517	0.00	0	0.00	0
Fort St. John & District Chamber of	9,002.12	13,078.89	-31	12,339.07	6	0.00	0	0.00	0
5010 GF Accounting & Legal	0.00	0.00	0	0.00	0	11,993.39	-100	4,800.00	150

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

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Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
General fund	0.00	0.00	0	0.00	0	11,993.39	-100	4,800.00	150
4654 Professional fees	9,002.12	13,078.89	-31	12,339.07	6	11,993.39	3	4,800.00	150
50214 0 Event/Project - Equipment	3,400.00	30,001.233		0.00	0	0.00	0	0.00	0
55010 0 Office rent	11,589.84	10,950.81	6	10,899.23	0	0.00	0	0.00	0
Fort St. John & District Chamber of	14,989.84	10,980.81	37	10,899.23	1	0.00	0	0.00	0
5075 GF Facility Rental	0.00	0.00	0	0.00	0	10,334.44	-100	0.00	0
5150 GF Rent	0.00	0.00	0	0.00	0	6,056.10	-100	9,833.11	-38
General fund	0.00	0.00	0	0.00	0	16,390.54	-100	9,833.11	67
4660 Rent	14,989.84	10,980.81	37	10,899.23	1	16,390.54	-34	9,833.11	67
51010 0 Wages and salaries	0.00	30,341.93	-100	124,148.59	-76	0.00	0	0.00	0
51012 0 Wages and salaries:Payrol	83,454.69	61,041.15	37	0.00	0	0.00	0	0.00	0
51013 0 Wages and salaries:Payrol	8,952.01	4,879.20	83	0.00	0	0.00	0	0.00	0
51014 0 Wages and salaries:Payrol	0.00	793.63	-100	0.00	0	0.00	0	0.00	0
51015 0 Wages and salaries:Payrol	0.00	1,470.55	-100	0.00	0	0.00	0	0.00	0
51019 0 Wages and salaries:Payrol	3,300.79	2,348.52	41	0.00	0	0.00	0	0.00	0
51100 0 Wages and salaries:El exp	0.00	0.00	0	1,985.24	-100	0.00	0	0.00	0
51110 0 Wages and salaries:CPP e	0.00	0.00	0	5,106.43	-100	0.00	0	0.00	0
51120 0 Wages and salaries:Payrol	191.95	139.40	38	-63.65	-319	0.00	0	0.00	0
Fort St. John & District Chamber of	95,899.44	101,014.38	-5	131,176.61	-23	0.00	0	0.00	0
5910 GF Salaries & Wages	0.00	0.00	0	0.00	0	138,265.76	-100	172,408.28	-20
5920 GF Payroll Benefits	0.00	0.00	0	0.00	0	-355.96	-100	-388.32	-8
5940 GF CPP Expense	0.00	0.00	0	0.00	0	4,682.06	-100	6,338.80	-26
5950 GF EI Expense	0.00	0.00	0	0.00	0	1,847.42	-100	2,692.64	-31
5955 GF Employee Benefits	0.00	0.00	0	0.00	0	2,506.19	-100	4,994.46	-50
5960 GF WCB Expense	0.00	0.00	0	0.00	0	108.30	-100	86.09	26
General fund	0.00	0.00	0	0.00	0	147,053.77	-100	186,131.95	-21
4665 Wages and benefits	95,899.44	101,014.38	-5	131,176.61	-23	147,053.77	-11	186,131.95	-21
5006 GF Special Event Project Expt	0.00	0.00	0	0.00	0	0.00	0	10,404.39	-100
General fund	0.00	0.00	0	0.00	0	0.00	0	10,404.39	-100
4668 Fundraising	0.00	0.00	0	0.00	0	0.00	0	10,404.39	-100
54610 0 Telephones	1,641.00	1,483.52	11	2,398.27	-38	0.00	0	0.00	0
Fort St. John & District Chamber of	1,641.00	1,483.52	11	2,398.27	-38	0.00	0	0.00	0
5170 GF Telephone	0.00	0.00	0	0.00	0	2,035.68	-100	2,376.16	-14
General fund	0.00	0.00	0	0.00	0	2,035.68	-100	2,376.16	-14
4672 Telephone	1,641.00	1,483.52	11	2,398.27	-38	2,035.68	18	2,376.16	-14
54830 0 Seminars, Conferences an	4,815.40	1,180.39	308	8,103.02	-85	0.00	0	0.00	0
Fort St. John & District Chamber of	4,815.40	1,180.39	308	8,103.02	-85	0.00	0	0.00	0

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

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Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
5005 GF Seminars	0.00	0.00	0	0.00	0	50.00	-100	0.00	0
5152 GF Staff Training/Seminars	0.00	0.00	0	0.00	0	270.40	-100	106.86	153
General fund	0.00	0.00	0	0.00	0	320.40	-100	106.86	200
4674 Training	4,815.40	1,180.39	308	8,103.02	-85	320.40	429	106.86	200
54510 0 Travel expense	4,670.89	1,561.22	199	7,709.47	-80	0.00	0	0.00	0
54520 0 Meals and entertainment (t	243.15	60.97	299	0.00	0	0.00	0	0.00	0
54530 0 Meals and entertainment (r	1,052.26	2,199.87	-52	3,108.96	-29	0.00	0	0.00	0
Fort St. John & District Chamber of	5,966.30	3,822.06	56	10,818.43	-65	0.00	0	0.00	0
5037 GF Director Travel	0.00	0.00	0	0.00	0	2,046.89	-100	0.00	0
5080 GF Meals & Entertainment	0.00	0.00	0	0.00	0	1,507.95	-100	1,834.27	-18
General fund	0.00	0.00	0	0.00	0	3,554.84	-100	1,834.27	94
4678 Travel and meals	5,966.30	3,822.06	56	10,818.43	-65	3,554.84	204	1,834.27	94
50210 0 Luncheon Cost	3,825.36	4,064.87	-6	12,813.16	-68	0.00	0	0.00	0
50212 0 Event/Project - Advertising	70.95	11,902.02	-99	1,673.57	611	0.00	0	0.00	0
50213 0 Event/Project - Venue & Ca	22,059.01	19,952.43	11	1,843.59	982	0.00	0	0.00	0
50215 0 Event/Project - Fees and cl	0.00	10,323.55	-100	11,176.89	-8	0.00	0	0.00	0
50216 0 Event/Project - Other Expe	5,835.28	13,971.91	-58	1,773.88	688	0.00	0	0.00	0
54120 0 Sponsorships Expense	0.00	0.00	0	1,550.00	-100	0.00	0	0.00	0
Fort St. John & District Chamber of	31,790.60	60,214.78	-47	30,831.09	95	0.00	0	0.00	0
5004 GF Luncheons	0.00	0.00	0	0.00	0	1,183.54	-100	1,386.67	-15
5056 GF FSJ Shop Local Program	0.00	0.00	0	0.00	0	0.00	0	675.00	-100
5155 GF Triple Net	0.00	0.00	0	0.00	0	3,360.16	-100	-172.00	0,054
5250 GF Sponsorship	0.00	0.00	0	0.00	0	2,500.00	-100	500.00	400
5260 GF Project Advertising	0.00	0.00	0	0.00	0	1,098.32	-100	72.00	1,425
5265 GF Project Venue & Catering	0.00	0.00	0	0.00	0	24,686.42	-100	0.00	0
5268 GF Project Equipement & Ren	0.00	0.00	0	0.00	0	3,105.00	-100	0.00	0
5269 GF Project Fees & Charges	0.00	0.00	0	0.00	0	1,884.59	-100	0.00	0
5290 GF Project/Event Expenses	0.00	0.00	0	0.00	0	14,814.68	-100	0.00	0
5321 GF Love FSJ	0.00	0.00	0	0.00	0	0.00	0	1,008.88	-100
5350 GF Small Business Week	0.00	0.00	0	0.00	0	1,033.68	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	53,666.39	-100	3,470.55	1,446
5056 BSLP FSJ Shop Local Progra	0.00	0.00	0	0.00	0	-165.18	-100	0.00	0
5260 BSLP Project advertising	0.00	0.00	0	0.00	0	54,356.21	-100	0.00	0
5290 BSLP Project/Event Expense	0.00	0.00	0	0.00	0	1,112.73	-100	0.00	0
BCCC Shop Local Project	0.00	0.00	0	0.00	0	55,303.76	-100	0.00	0
4685 Event expenses	31,790.60	60,214.78	-47	30,831.09	95	108,970.15	-72	3,470.55	0,040
5965 GF Subcontractor	0.00	0.00	0	0.00	0	425.60	-100	0.00	0
General fund	0.00	0.00	0	0.00	0	425.60	-100	0.00	0
4686 Subcontractors	0.00	0.00	0	0.00	0	425.60	-100	0.00	0

Fort St. John & District Chamber of
Year End: December 31, 2025
Accounts Grouped by Map Number

FS6-8

Prep/Prép	Detail/Détail	Supervis	Tax/Fiscalité
GKM 01/04/2026	RJB 27/04/2026	RJB 27/04/2026	

Account	Rep 25	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg	Rep 21	%Chg
	<u>3.00</u>	<u>9.00</u>	<u>-67</u>	<u>2.00</u>	<u>350</u>	<u>1.00</u>	<u>100</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	12,948.05	-20,654.42	-163	-42,022.17	-51	-25,539.14	65	66,705.65	-138

Port St. John & District Chamber of Commerce

Continuity Report
Year Ended 31-Dec-2025

D	Description	Acquisition Date	Acc. Dep.	Cost	Costs			Accumulated Amortization				
					Beginning of Period	Additions	Disposals	End of Period	Beginning of Period	Acc. Depr. Disposals	Current Year Depr.	End of Period
	Computer Hardware: DeclineBalance - Half Year, Rule - 35.0000%											
	Optiplex Micro Form Factor 2023 02	24-05-2023	15305	15300	\$1,492.65		\$1,492.65	\$1,005.67		\$267.84	\$1,273.51	\$
	2018 Printer	31-12-2018	15305	15300	\$586.41		\$586.41	\$586.41			\$586.41	\$
	Total Computer Hardware: DeclineBalance - Half Year, Rule - 35.0000%				\$2,079.06		\$2,079.06	\$1,592.08		\$267.84	\$1,859.92	\$0
	Final Totals				\$2,079.06		\$2,079.06	\$1,592.08		\$267.84	\$1,859.92	\$0

DRAFT



Non-Profit Organization (NPO) Information Return

- This return is for:
- non-profit organizations (NPOs) described in paragraph 149(1)(l) of the Income Tax Act
- organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce)
An organization has to file this return if one of the following applies:
- it received or is entitled to receive taxable dividends, interest, rentals or royalties totalling more than \$10,000 in the fiscal period
- it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period
- it had to file an NPO information return for a previous fiscal period
To determine if the organization you represent has to complete this return, see T4117, Income Tax Guide to the Non-Profit Organization (NPO) Information Return
Mail your completed return to:
Jonquière Tax Centre, T1044 Program, PO Box 1300 LCD Jonquière, Jonquière QC G7S 0L5

Do not use this area

Part 1 - Identification
Fiscal period from 20250101 to 20251231
Business number, if any: 119395036 RC0001
Name of organization: Fort St John and District Chamber of Commerce
Trust number, T3, if any: T
Mailing address: 104 - 9907 99 Avenue
City: Fort St. John, Province: BC, Postal code: V1J 1V1
Is this the final return to be filed by this organization? Yes [] No [x]
Type of organization (see guide T4117)
Name and title of person to contact: Adam Reaburn, President
Telephone number: (250) 793-2326

Part 2 - Amounts received during the fiscal period
Table with 3 columns: Description, Line number, Amount.
Rows include: Membership dues, fees, and assessments (100); Federal, provincial, and municipal grants and payments (101); Interest, taxable dividends, rentals, and royalties (102) - 5,600; Proceeds of disposition of capital property (103); Gross sales and revenues from organizational activities (104) - 133,235; Gifts (105); Other receipts (specify) (106); Total receipts (add lines 100 to 106) (107) - 138,835.

Part 3 - Statement of assets and liabilities at the end of the fiscal period
Assets:
Method used to record assets
Cash and short-term investments (108) - 142,578
Amounts receivable from members (109)
Amounts receivable from all others (not included on line 109) (110)
Prepaid expenses (111)
Inventory (112)
Long-term investments (113)
Fixed assets (114) - 219
Other assets (specify) (115)
Total assets (add lines 108 to 115) (116) - 142,797
Liabilities:
Amounts owing to members (117)
Amounts owing to all others (specify) (118) - 10,094
Total liabilities (add lines 117 and 118) (119) - 10,094

Part 4 – Remuneration

Total remuneration and benefits paid to all employees and officers	120	95,899
Total remuneration and benefits paid to employees and officers who are members	121	
Other payments to members (specify)	122	
Number of members in the organization		
Number of members who received remuneration or other amounts		

Part 5 – The organization's activities

Briefly describe the activities of the organization. If this is the organization's first year filing this return, attach a copy of the organization's Mission Statement.

Are any of the organization's activities carried on outside of Canada? Yes No

If yes, indicate where:

Part 6 – Location of books and records

Leave this area blank if the information is the same as in Part 1.

Name of person to contact

Mailing address

City	Province	Postal code	Telephone number () -
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Part 7 – Certification

I certify that the information given on this return and in any attached documents is correct and complete.

Adam Reaburn	President
Name of authorized officer	Position

	2026/04/01
Authorized officer's signature	Date (YYYY/MM/DD)

Language of correspondence Indicate the language of your choice	Langue de correspondance Indiquer la langue de votre choix
1 English Anglais <input checked="" type="checkbox"/>	2 Français French <input type="checkbox"/>

Privacy notice

Personal information is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

T2 Summary for Fort St John and District Chamber of Commerce

Identification

Taxation year end: 2 | 0 | 2 | 5 | 1 | 2 | 3 | 1 | 104 - 9907 99 Avenue Email _____
 Business Number: 119395036 RC0001 Fort St. John B | C Phone (250) 793-2326
 V | 1 | J | 1 | V | 1 Website: _____

Tax and credits



Tax rates

Effective corporate tax rate ^{Note 1}	_____ %	Effective corporate tax rate (Part I tax) ^{Note 1}	_____ %
Effective corporate tax rate ^{Note 2}	_____ %	Effective corporate tax rate (Part I tax) ^{Note 2}	_____ %
Inclusion rate for capital gain	0.5000000000		

1. As a % of taxable income on line 360 (T2)
 2. As a % of net income on line 300 (T2)

Taxable income

Net income or (loss) for tax purposes	300	13,740
Deduct		
Non-capital losses of previous tax years	331	13,740
Subtotal		13,740
Taxable income	360	

Summary of Tax and Credits

Total federal tax	
Provincial or territorial jurisdiction	750 BC
Total tax payable	770
Total credits	890
Bal. owing (refund) in T2 return	

Part I Tax

Subtotal	
Part I tax payable	

Additional tax information

Refundable portion of Part I tax _____
 Capital dividend account balance at year end _____
 GRIP bal. at year end (Net of dividend pmt.) _____
 LRIP bal. at year end _____
 Dividend paid _____
 Taxable dividend received _____
 AAIL¹ in the current tax year _____
 AAIL¹ in the previous tax year _____

Net-capital losses _____
 Non-capital losses _____ **73,712**
 Farm losses _____
 Restricted farm losses _____
 Unused charitable donation _____
 Active business income _____
 Business limit assigned (SCI)² _____
 Business limit received (SCI)² _____
 Closing balance of RIFE _____

1. Adjusted Aggregate Investment Income
 2. Specified Corporate Income