

BC Games Society

2024/25
Annual Service Plan Report

August 2025



For more information on the BC Games Society, please contact us at:

200-990 Fort Street, Victoria, BC V8V 3K2

(250) 387-1375

Or visit our website at: www.bcgames.org

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Board Chair's Accountability Statement



The BC Games Society 2024/25 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2024/25 – 2026/27 Service Plan published in 2024. I am accountable for those results as reported.

Signed on behalf of the Board by:

A handwritten signature in black ink, appearing to read 'N. Remesz', with a large, stylized loop at the end.

Niki Remesz
Board Chair, BC Games Society
August 12, 2025

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Letter from the Board Chair & CEO

On behalf of the BC Games Society's Board of Directors and staff, we are pleased to present our 2024/25 Annual Service Plan Report, which reflects the Society's performance over the past 12 months prior to March 31, 2025.

Collaboration and inclusion were the key themes of the 2024/25 fiscal year. The Society worked with provincial sport organizations (PSOs) ahead of the Maple Ridge 2024 BC Summer Games to find ways to increase participation across all geographical zones, supporting successful initiatives from sailing to triathlon, among other sports. Athletics and wrestling demonstrated excellent outreach efforts by bringing participants from some of the most remote parts of B.C., including four athletes from Haida Gwaii, six athletes and coaches from Fort Nelson, and eight participants from the Bella Coola Valley. The ability for the Games to reach every corner of B.C. is a direct result of our unique transportation model, which supports travel to and from the Games for all participants.

In Maple Ridge, the Golden Ears Metis Society (GEMS) established a team of "Aunties" who were at Games events and venues to support participants. Dressed in colourful ribbon skirts and purple Games t-shirts, the Aunties brought their traditional teachings to help participants who were experiencing stress or homesickness. The Games also featured the highest female participation in over a decade, accounting for 47.3% of all participation. Box and field lacrosse welcomed female athletes for the first time as part of their new mixed team format and a standout goalie in box lacrosse for the Zone 1 Kootenays team, Sophie Sheppard, went on to win a U17 female national championship for B.C. a month after the BC Summer Games.

The positive effects of the BC Games and Team BC on athlete development were on full display during the Paris 2024 Olympic and Paralympic Summer Games, which saw 47 alumni bring home a total of nine medals. Both of Canada's hammer throwing champions attended the BC Summer Games, Ethan Katzberg (Abbotsford 2016) and Camryn Rogers (Nanaimo 2014).

Economic conditions, such as inflation, increased cost of living, and rising operational costs, continue to be factors impacting the BC Games Society and host society budgets. The Society also continues to be impacted by challenges that transcend the sport world, including climate change and volunteer burnout. In the face of these challenges, Society staff and volunteers remain adaptable, while continuing to rise to the task and focus on improvements in the areas of reconciliation, safe sport, inclusion, and accessibility.



Niki Remesz
Board Chair
August 12, 2025



Alison Noble
President and CEO
August 12, 2025

Purpose of the Annual Service Plan Report

This annual service plan report has been developed to meet the requirements of the Budget Transparency and Accountability Act (BTAA), which sets out the legislative framework for planning, reporting and accountability for Government organizations. Under the BTAA, a Minister Responsible for a government organization is required to make public a report on the actual results of that organization's performance related to the forecasted targets stated in the service plan for the reported year.

Strategic Direction

The strategic direction set by Government in 2020 and expanded upon in the Board Chair's [2023 Mandate Letter](#) from the Minister Responsible shaped the goals, objectives, performance measures and financial plan outlined in the [BC Games Society 2024/25 – 2026/27 Service Plan](#) and the actual results reported on in this annual report.

Purpose of the Organization

Established in 1977 by the B.C. Government under the Societies Act, the BC Games Society (the Society) oversees the biennial BC Winter Games and BC Summer Games. The Society also supports the participation of Team BC, the provincial team competing at Canada Games. Each of these Games provides opportunities for the development of athletes, coaches, and officials in preparation for higher levels of competition. For host communities, BC Games provide the chance to build or enhance their capacity to attract and deliver major events. Team BC's Mission Staff¹ are able to develop and enhance competencies such as leadership, teamwork, time management and organizational skills. BC Games also provide important economic and tourism benefits, allowing hosts to profile their communities and benefit from an economic impact in the range of \$1.6 million to \$2 million.

Operating Environment

The BC Games Society continues to face economic challenges, including inflation and rising operational costs in the areas of transportation, accommodation, and food. Local businesses are also facing financial challenges that affect the ability of host societies to raise money that is used to support the Games (i.e., feeding athletes and executing events like the Opening Ceremony) and ensure a strong financial legacy of the event in the community. While contingency funding from the Government of British Columbia in 2022/23 and 2023/24 has provided temporary relief, financial hardships continue to be a challenge for the Society. At the Maple Ridge 2024 BC Summer Games, planning and fundraising challenges led the host society to approach both the City of Maple Ridge and the Society to request additional financial support. Despite these challenges, the BC Games continue to provide social and economic

¹ Mission Staff are individuals selected to assist sport organizations involved in the Games and/or perform specific duties (e.g., Communications, Medical, Chef de Mission) leading up to and during the Canada Games.

benefits for local communities, generating an estimated economic boost of \$1.6 million to \$2 million each time the Games are held.

Environmental factors caused by climate change, including wildfires, heat waves, and flooding, create uncertainty and continue to have a significant impact on costs. As a result, these issues are a major area of focus for host communities when developing crisis and contingency plans ahead of the Games. Heat waves during the 2024 BC Summer Games led to issues in accommodation settings and required creative solutions, including a mass shuffle of classrooms and other heat mitigation efforts. Going into BC Summer Games in Kelowna and Penticton, staff will need to be strategic when determining school and classroom allocations for Games accommodation.

Report on Performance: Goals, Objectives, and Results

The following goals, objectives and performance measures have been restated from the 2024/25 – 2026/27 service plan. For forward-looking planning information, including current and future performance targets, please see the [latest service plan](#).

Goal 1: BC Summer and BC Winter Games leave meaningful legacies for host communities.

Objective 1.1: Provide guidance to host societies on budgets and legacy development.

The Society's guidance to host societies² helps ensure that their operational budgets are well-managed and provide a surplus which, in turn, can be reinvested into local sport programs, infrastructure, and equipment. These operational budgets also fund expenditures necessary to deliver the Games – such as scoreboards, technical equipment, and medical supplies – which remain in the community as legacies.

Key results

- Supported a successful legacy process led by volunteers from the Lhtako Quesnel 2024 BC Winter Games that saw approximately \$200,000 in legacy funds awarded to three key initiatives in the community. In recognition of the true First Nations partnership established through these Games, a quarter of funds were given to the Lhtako Dene Nation as seed funding for trail network improvements on reserve lands.
- Worked with the host society in Maple Ridge to overcome rising costs and build a \$92,815 legacy to be distributed to local sport clubs and initiatives.

Summary of progress made in 2024/25

The 2024/25 fiscal year saw the Society work with the Maple Ridge 2024 BC Summer Games host society to help prepare and implement an operating budget that directed spending within the community for sport equipment, venue upgrades, general Games supplies, and financial legacies. As well, merchandise sales at BC Summer Games directly benefitted the host society's legacies, providing additional revenue towards bursaries, facilities, and equipment.

² Each community hosting the BC Games establishes a host society which prepares and delivers the Games in their community.

Objective 1.2: Support host communities in building their capacity to attract and deliver major sport events.

The volunteer-led BC Games create a legacy of individuals with enhanced skills, abilities, expertise, and knowledge. Through involvement in high-paced multi-sport Games environments, individuals gain practical experience in leadership, time management, event organizing, and teamwork, all of which are transferable to personal, career and other volunteer pursuits. These experiences not only contribute to individual growth but provide important skills that individuals take back to their sport, community and workplace.

Key results

- Supported the delivery of the Maple Ridge 2024 BC Summer Games with a total of 1,783 volunteers and onboarded 25 Mission Staff ahead of the 2025 Canada Summer Games.
- Provided an opportunity for Director and Chair experience to 17 Maple Ridge citizens through the 2024 BC Summer Games Board of Directors. This exposure to event operations builds capacity for future event hosting.
- Maintained high levels of volunteer satisfaction with training at the BC Summer Games, which provides volunteers with learning opportunities that will benefit them in their career beyond the hosting of the Games. Examples of such skills include hospitality and tourism services, event planning, and operations management.

Summary of progress made in 2024/25

The Society worked with key planning volunteers for the Maple Ridge 2024 BC Summer Games to guide implementation of standards and policies through a comprehensive transfer of knowledge program. This training and guidance to organizing committees, which work with hundreds of volunteers to stage the Games, will help ensure the successful legacy of the 2024 BC Summer Games. The majority of volunteers remain satisfied with the quality of training and the volunteer experience at the Games, while constructive feedback gained from surveys will allow the Society to continuously improve the onboarding, training, and experience of volunteers.

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
Games occurring in the fiscal year¹	2024 BCWG	2024 BCSG	
[1a] Cash and value-in-kind (VIK) generated by the BC Games Society ²	\$50,000	\$75,000	\$75,000
[1b] Cash and value in-kind (VIK) generated by host organizing committees ³	\$281,576	\$560,000	\$422,573
[1c] Number of volunteers ⁴	1,453	2,200	1,946
[1d] Volunteers would recommend others to volunteer ⁵	90%	90%	76%

Data sources: BC Games Society audited financial statements and operational budgets; host society's database of volunteers and/or BC Games Society databases; volunteer survey following each BC Games.

¹ Acronyms for BC Summer Games (BCSG) and BC Winter Games (BCWG) are being used to distinguish which calendar year and fiscal year Games occur.

² This includes mixed media, ad value, donated or discounted goods and services, legacy funds (50%) returned to Society, and cost-efficiencies realized by the Society.

³ PM 1b targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as \$560,000 and \$340,000, respectively.

⁴ Number of volunteers vary between BC Summer Games and BC Winter Games as summer games have more and larger sports involved and more participants. Targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 2,200 and 1,800, respectively.

⁵ PM 1d targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 90% and 90%, respectively. Metric was changed between the 2022/23 and 2023/24 Annual Service Plans from "Volunteer satisfaction with online resource materials" to "Volunteers would recommend others to volunteer." The new question was only added to post-Games surveys after the 2022/23 fiscal year.

The 2024/25 value of \$75,000 (performance measure 1a) is derived from media partnerships with Global BC and Black Press Media, as well as a \$16,000 contribution from Canadian Tire Jumpstart Charities through its funding of the [BC Games Leadership Bursary](#). The bursary recognizes participants under 19 years of age who have achieved excellence in academics and sport while going above and beyond in their communities through leadership and volunteer activities. Athletes, as well as youth coaches and officials taking part in the BC Winter and BC Summer Games, are invited to apply and 16 winners are selected and presented with their award at each Games.

The host society for the Maple Ridge 2024 BC Summer Games generated \$93,573 in cash and \$329,000 in value in-kind. As BC Games move from one community to the next, variances can be expected based on the host communities' experience, priorities, and resources at hand. The host organizing committees' cash and value-in-kind targets (performance measure 1b) are estimated based on past BC Games. Through engagement of local businesses, value-in-kind contributions help to offset budgeted expenditures and provide enhancements to the Games.

Through the Powering Potential Fund (PPF), close to \$48,000 was invested in legacy sport equipment and development opportunities during the reporting period. The PPF financed an

in-person Coach Mentorship Program session in Vancouver with the support of our partner viaSport. The Society also made major equipment purchases in partnership with the BC Wrestling Association (new wrestling mat for Maple Ridge Secondary/BCWA) and Ridge Meadows Swim Club (six Xcellerator Top starting block toppers). In addition, PPF invested in 1,620 square feet of transition area carpet for Triathlon BC and several smaller equipment legacies for various Maple Ridge-based local sport organizations (LSOs) and secondary school athletic departments. This pot of funding continues to allow for some incredible equipment purchases that would otherwise not be possible through the host society budget.

The 2024 BC Summer Games saw strong volunteer recruitment, finishing with a total of 1,783 volunteers being assigned shifts. More than 2,000 volunteers registered for the Games but, due to challenges with volunteer management capacity, not all volunteers were able to be placed in roles in time for the event. This discrepancy between registered and assigned volunteers led to a lower-than-normal satisfaction score of 76%, as unassigned volunteers also received the post-Games survey. As each set of BC Games start with a new cohort of volunteers, the targeted satisfaction rate of volunteers (performance measure 1d) remains constant from year to year. The rate of satisfaction for the 2024 BC Summer Games was in line with past years and remains high.

Goal 2: BC Games provide sport development opportunities and legacies across the province.

Objective 2.1: Provide opportunities for athletes, coaches and officials to develop and enhance skills.

The BC Games provides opportunities for athletes, coaches and officials to develop their skills and advance to higher levels of competition. By establishing competition standards for athletes, coaches, and officials, BC Games elevates the quality of local competitions across the province, benefiting the communities to which these participants return.

Key results

- Hosted 2,430 athletes at the 2024 Maple Ridge BC Summer Games, providing competition experience in alignment with PSOs' long-term athlete development pathways. For most athletes this was their first multi-Games experience, a unique alternative to regional and provincial single sport competitions.
- Welcomed participants from every electoral constituency in the province to the Maple Ridge 2024 BC Summer Games, demonstrating the wide reach of the Games. 11 of 21 sports brought athletes from all eight zones – the highest total at the BC Summer Games since 2010.
- Worked with viaSport and Canadian Sport Institute-Pacific to facilitate a successful BC Games Coach Mentorship Program at the 2024 BC Summer Games, bringing nine mentor coaches to the Games and enhancing opportunities for young coaches.

Rowing, sailing, canoe/kayak, Special Olympics BC, soccer, artistic swimming, and athletics participated in the program.

Summary of progress made in 2024/25

The 2024 BC Summer Games saw participants come from some of the most remote parts of our province, including four athletes from Haida Gwaii, six athletes and coaches from Fort Nelson, and eight athletes and coaches from the Bella Coola Valley. All of these were either athletics or wrestling participants, demonstrating excellent outreach from those sports to engage participants across the province.

There were a number of successful initiatives by PSOs and LSOs to increase participation in all eight BC Games zones ahead of the Maple Ridge 2024 BC Summer Games. BC Sailing collaborated with the Royal Canadian Sea Cadet program to increase participation in Zones 1, 7, and 8. The Cadet program works to create training opportunities in these remote zones that cannot sustain independent full-time program facilities. BC Sailing has helped to get the Cadet program back up and running post-pandemic through coach and official training and resource sharing. Triathlon BC hosted regional training camps across the province. These camps provided the coaches a chance to meet prospective triathletes and provide fundamental and advanced training sessions. One of these camps in Vanderhoof attracted 23 participants and has raised interest in the local community for hosting a triathlon event in 2025. BC Ultimate participated in their first BC Summer Games, bringing ultimate's unique 'Spirit of the Game' approach to officiating to the BC Games and becoming the first sport in the history of the games to be self officiated. The 'Spirit of the Game' is the driving element in ultimate, emphasizing the importance of sportsmanship and fair play in the sport.

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
Games occurring in the fiscal year¹	2024 BCWG	2024 BCSG	
[2a] BC Games head coaches are National Coaching Certification Program Competition Development certified ²	88%	85%	69.9%
[2b] Number of participants in the Coach Mentorship Program ³	9	10	9
[2c] Percentage of BC Games alumni on Team BC (Canada Games) ⁴	N/A	N/A	N/A

Data sources: Provincial sport organizations and Coaching Association of Canada.

¹ Acronyms for BC Summer Games (BCSG) and BC Winter Games (BCWG) are being used to distinguish which calendar year and fiscal year Games occur.

² PM 2a targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 85% and 85%, respectively.

³ PM 2b targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 10 and 10, respectively.

⁴There were no Canada Games held during the 2024/25 fiscal year. Percentage of alumni is based on comparison of Team BC registered athletes to BC Games past athlete data. Data and target are only included in years where a Canada Games is scheduled. PM 2c targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 55%.

At the 2024 BC Summer Games, 128 of 183 (69.9%) head coaches were certified according to technical packages produced in collaboration with sports ahead of the Games. Further, 161 of 195 (82.6%) of assistant coaches were certified by the same standards. While the number of certified head coaches is below the target of 85%, most sports fell within the target range. To help address low certification rates, the Society is partnering with viaSport to run a new coach development certification program ahead of the 2026 BC Winter and BC Summer Games.

In collaboration with viaSport and Canadian Sport Institute-Pacific, the Coach Mentorship Program was hosted at the 2024 BC Summer Games for the second time. While the target was ten coaches participating in the program, nine coaches took part, representing seven sport organizations. The Coach Mentorship Program is designed to help coaches enhance and develop their coaching skills in pursuit of higher levels of coaching certification. Artistic swimming, canoe/kayak, rowing, soccer, and Special Olympics participated in the initiative.

No Canada Games were held during the 2024/25 fiscal year and therefore there is no data to provide on BC Games alumni participating on Team BC.

Goal 3: BC Games and Team BC operations are positive, inclusive, accessible and safe environments for all those involved.

Objective 3.1: Provide training and opportunities for people of diverse backgrounds and abilities to be involved in BC Summer and Winter Games and Team BC operations.

Involvement in BC Games and Team BC operations provides opportunities for British Columbians of different races and ethnicities, abilities, genders, religions, cultures and sexual orientations to have inclusive, accessible and safe experiences in sport. By participating in training, those involved in BC Games and Team BC operations are better positioned to understand the unique needs of participants and be better allies to under-represented or vulnerable population groups.

Key results

- Developed a new Team BC website that adheres to accessibility standards and includes a new 'Accessibility Tools' feature that allows users to adjust text size, contrast levels, background colours, font types and more to suit their varied needs.
- Built on partnership with Foundry BC, a mental health support organization in B.C., by facilitating a presentation to over 200 athletes as part of a pre-Games information session and increasing visibility in newsletters to participants.

- Facilitated volunteer education, awareness, and training programs for 1,525 staff and volunteers as part of preparation for the 2024 BC Summer Games and 2025 Canada Summer Games.

Summary of progress made in 2024/25

At the 2024 BC Summer Games, female participation increased across the board and accounted for 47.2% of all athletes and 47.3% of all participants – both of which represented the highest rates in over 15 years. In both box and field lacrosse, female athletes participated for the first time as part of mixed teams, now permitted under the sports' technical packages. This included Sophie Sheppard, a standout goalie in box lacrosse for the Zone 1 Kootenays team. Sophie won the U17 female national championship with Team BC in Regina a month after the BC Summer Games.

The BC Women & Sport Leadership Award was presented to Lesley McPherson, a member of the Canada Women's Softball Team at the 2000 Summer Olympics and now Athletics Director at Samuel Roberts Technical Secondary. The Karina LeBlanc Game-Changer Award was presented to up-and-coming wrestler Ashton Senko. Both awards recognized Maple Ridge individuals dedicated to promoting sport in their community, with the focus of the BC Women & Sport Leadership Award highlighting the creation of sport opportunities for women and girls.

As a result of initiative taken by the Golden Ears Metis Society (GEMS), a team of "Aunties" were integrated into the 2024 BC Summer Games. The Aunties were at various events and venues ready to support participants and were easily identified with colourful ribbon skirts and purple Games t-shirts. The Aunties brought their traditional teachings, through their circle-way-of-being, to help participants who are experiencing the stress at Games (whether from competition, being away from home, etc.). GEMS was acknowledged as one of the partners of the Games.

Objective 3.2: Implement safe sport initiatives that ensure those involved in BC Games and Team BC operations are free from all forms of maltreatment including discrimination.

The Society has adopted the [BC Universal Code of Conduct](#), which applies to all participants, and includes expectations related to appropriate and inappropriate behaviours. Through implementing the Society's Culture of the Games initiative and providing specific training in safe sport practices to Society staff, board, and volunteers involved in BC Games and Team BC operations, the Society helps to ensure positive, fair, and safe experiences.

Key results

- Mandated that all Mission Staff attending the 2025 Canada Summer Games must complete comprehensive training, including Commit to Kids and Safe Sport Training courses.

- Refreshed the educational content in the [Culture of the Games](#) online module and mandated its completion by participants, thereby helping those associated with the BC Games and Team BC consider the roles they play in shaping the Games experience for everyone.
- Continued to run a crisis hotline and online form during the BC Games that enables participants to report harassment or situations that made them feel unsafe. All participant badges included a QR code to increase ease of access to the confidential services.
- Updated the [Team BC Code of Conduct and Disciplinary Process](#), disseminating the refreshed document to sport partners and featuring it on the new Team BC website.
- Held a tabletop exercise ahead of the Maple Ridge 2024 BC Summer Games to train volunteers and staff on how to activate the crisis management and crisis communications plans in case of a serious event or natural disaster.

Summary of progress made in 2024/25

Through resources such as the Guide to the Games publication, Culture of the Games online module, and consistent messaging through social media and other channels, the Society worked to amplify the importance of safe sport throughout the 2024/25 fiscal year. At the 2024 BC Summer Games, the Society staffed a 24/7 crisis hotline to allow all participants to report maltreatment or situations that made them feel unsafe to a third party. The hotline was advertised on all participant badges.

The BC Games Society continued to promote its comprehensive Culture of the Games program, an educational tool developed to inspire exceptional experiences by promoting a positive, respectful, inclusive, and accessible environment. All participants were required to complete the course, which outlines the culture of the Games and details the key principles of the [BC Games Society Code of Conduct](#). The training also supports diversity, equity, and inclusion in other environments (e.g., workplace, sport, community).

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
Games occurring in the fiscal year¹	2024 BCWG	2024 BCSG	
[3a] Number of staff and volunteers participating in education and awareness programs ²	865	1,100	1,525
[3b] Number of participants in the Society/Indigenous Sport, Physical Activity and Recreation Council (I•SPARC) Indigenous program ³	53	60	22
[3c] Number of BCWG/BCSG and Team BC volunteers receiving safe sport training courses ⁴	102	120	125

Data sources: Guide to the Games, Culture of the Games, educational, professional development and other programs offered, as well as Games registration data (for mandatory compliance programs).

¹ Acronyms for BC Summer Games (BCSG) and BC Winter Games (BCWG) are being used to distinguish which calendar year and fiscal year Games occur.

² PM 3a targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 1,100 and 1,185, respectively.

³ PM 3b targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 60 and 60, respectively. The figure for 2024/25 is not a representation of total Indigenous participation, as this metric does not count Indigenous participants who did not participate in I•SPARC's athlete development program prior to the Games, but self-identified as Indigenous during registration.

⁴ There were no Canada Games (i.e. Team BC Mission Staff participation) in 2023/24 and 2024/25 fiscal years. PM 3c targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 120 and 125, respectively.

To establish and report on targets for performance measure 3a, the Society measures education and awareness activities through completion of the Guide to the Games, Culture of the Games, and other educational and professional development programs (e.g. Indigenous Cultural Awareness courses, Gender-Based Analysis Plus (GBA+), viaSport's PlaySafe BC training modules, Canadian Women & Sport's gender equity assessment resources). Through the provision of formal and informal education and awareness opportunities, the Society continues to emphasize a variety of perspectives, expertise and experiences that ensure its work reflects British Columbia's diverse population.

The number of staff and volunteers participating in education and awareness programs (3a), as well as safe sport training courses (3c), fluctuates annually depending on the number and type of Games in a fiscal year. In 2024, the number was higher due to the size of the BC Summer Games and the initiation of volunteer and staff training ahead of the St. John's 2025 Canada Summer Games.

Participation in the BC Games Society and I•SPARC Indigenous program referenced in measure 3b is determined by the level of involvement of PSOs and disability sport organizations (DSOs). The Society facilitates meetings between I•SPARC and sports to determine opportunities for collaboration at a particular BC Games, and as such the final number of participants in the program relies on the sports in the Games and their level of engagement. The exit of boys'

softball from the 2024 BC Summer Games had a significant impact on the final figure, as Softball BC has run an all-Indigenous program in past Games.

The 2024 BC Summer Games saw 213 athletes self-identify as having Indigenous heritage during registration, accounting for 8.9% of all athletes at the Games. Coaches, supervisors, and officials accounted for another 34 Indigenous participants. At the 2024 BC Summer Games, box lacrosse once again ran an all-Indigenous team comprised of 17 athletes and 2 coaches from various parts of the province. In total, 27 participants in box lacrosse self-identified as Indigenous. Canoe/kayak had three athletes from the Upper Nicola Band on the Zone 2 team and featured strong Indigenous participation with 12 participants self-identifying as Indigenous through registration.

Financial Report

For the auditor's report and audited financial statements, see [Appendix B](#). These documents can also be found on the BC Games Society website.

Discussion of Results

During this period covered by this annual report, the BC Games Society supported the Lhtako Quesnel 2024 BC Winter Games host society in distributing approximately \$200,000 of legacy funds and worked with host societies for (delivery of or in preparation for) the:

- Maple Ridge 2024 BC Summer Games (July 18-21, 2024)
- St. John's 2025 Canada Summer Games (August 8-24, 2025)

Financial Summary

(\$000s) ¹	2023/24 Actual	2024/25 Budget ²	2024/25 Actual	2024/25 Variance
Revenues				
Contributions from Province	4,110	2,138	2,152	14
Team BC Grant	206	0	2	2
Corporate Partner Income	16	16	16	0
Other	604	610	675	65
Total Revenue	4,936	2,764	2,845	81
Expenses				
Grants	950	400	400	0
Team BC Operations ³	63	366	318	(48)
Board Expenses	15	17	19	2
Salaries and Benefits	1,168	1,199	1,250	51
Administration	1,508	1,729	1,807	78
Lease Costs	100	108	106	(2)
Total Expenses	3,804	3,819	3,900	81
Annual Surplus (Deficit)	1,132	(1,055)	(1,055)	0
Capital Expenditures	139	119	183	64
Total Liabilities	348	0	794	794
Accumulated Surplus⁴	1,875	821	821	0

¹ The above financial information was prepared based on current Generally Accepted Accounting Principles.

² Audited Financial Statements present a different allocation of budget; however, the deficit is the same.

³ Team BC staffing costs included in Salaries and Benefits

⁴ Accumulated surplus for 2024/25 actuals includes \$137,724 internally restricted cash, \$302,341 unrestricted cash, and \$380,489 tangible assets.

Variance and Trend Analysis

Variance Analysis

Under revenue, the variance noted between the 2024/25 budget and 2024/25 actual under “other” is due to the size of the BC Summer Games versus the BC Winter Games, as this includes athlete registration fees.

The notable differences between expenses in the 2024/25 budget and the 2024/25 actual can be contextualized as follows:

- Team BC operations expenses are different due to the initiation of planning for the 2025 Canada Summer Games,
- Salaries and benefits variance is due to salary increases applied in 2024/25,
- Administration expenses increased due to the planning stages for the 2026 BC Winter, and BC Summer Games,
- Variance noted under capital expenditures is due to the development of a new ceremonial torch, as well as continued expenses related to software development, and
- Total liabilities increased due to the cycles of the Games, as well as the amount paid out at the end of the fiscal year that had not cleared the accounts.

Province of B.C. Funding

In addition to the Province’s annual \$2 million contribution, the BC Games Society received an additional \$2 million in one-time funding to support rising operational costs associated with the Games.

Staffing

	2023/24	2024/25	Variance
FTEs	11	11	0

Risks and Uncertainties

Risks and Uncertainties	Actions for Mitigation
The large size of the BC Summer Games continues to have a significant impact on hosting communities. Volunteer workload, high cost for athlete servicing (i.e. food and transportation) and need for large venues all	Society staff convened a Size and Scope Steering Committee to discuss this risk and to identify solutions to ensure future sustainability. The review process is currently underway, with actions on track to be

Risks and Uncertainties	Actions for Mitigation
contribute to future challenges to the sustainability of the Games.	implemented before the 2028 BC Winter and BC Summer Games.
The Society relies on third-party PSO and DSO selection and training of athletes, coaches and officials. There is a small risk that these activities are not aligned or consistent with BC Games Society policies and procedures.	The Society continues to implement and update its Core Sport Policy to guide and assess PSO and DSO participation in the Games. Through long-term and consistent communication and written agreements with individual PSOs and DSOs, the Society works to ensure clear understanding of expectations, policies and practices as they relate to Games participation and services delivered by the Society, the host organizing committee and the sport organization. Using the Core Sport Policy, the Society continues to communicate with each PSO and DSO to assess capacity and future participation.
The Society faces fiscal pressures due to significantly higher transportation costs (i.e. buses, flights, fuel) for participants, as well as staff travel that was associated with hosting the Lhtako Quesnel 2024 BC Winter Games.	The Society has created a Size and Scope Steering Committee to explore building a plan towards long-term financial stability and is canvassing for input from BC Government and sport sector partners. PSOs and DSOs have been asked to provide feedback regarding the Games structure and how it aligns with their long-term athlete development plans. The Society has been able to accelerate hosting grants in the short-term as one way of managing current operating pressures.
Host societies face ongoing fiscal pressures due to the increasing cost of hosting a Games; hosting grants remain static and local fundraising continues to be affected by lasting impacts of the COVID-19 pandemic and the effects of rising inflation.	The Society continues to assist host societies with managing their budgets to meet rising costs. A Size and Scope Steering Committee has been convened to explore options to achieve fiscal sustainability for staging BC Summer and Winter Games. Sector partners are being asked to provide feedback to contribute to this process.
Recruiting volunteers within Games host communities will continue to be challenging	Volunteers are a critical component to the success of the Games. The Society continues to work with host societies to identify volunteer roles/responsibilities and assist

Risks and Uncertainties	Actions for Mitigation
(decrease in number since the COVID-19 pandemic).	with scheduling to manage fewer volunteer numbers.
Adherence to BC Games' safety policies (e.g. harassment and abuse, etc.) is reliant on PSOs, DSOs and host communities' commitment to provide safe, inclusive, ethical and positive experiences.	BC Games Society has enhanced focus on safety in sport within the BC Games to ensure all participants, sport organizations and host organizing committees are informed of their role in making the BC Games a safe, inclusive, ethical, and positive experience for all those involved. This includes a specific focus on preventing harassment and abuse. The Culture of the Games program will continue to be expanded and remain mandatory for all participants (athletes, coaches, and officials). The Society continues to work with the BC Government, viaSport and other partners on safe sport, with resources like GBA+, viaSport's PlaySafe BC training modules and Canadian Women & Sport's gender equity assessment resources.
Climate change challenges (e.g. lack of snow, severe weather events, forest fires etc.) impacting Games operations.	BC Games Society staff continue to work with transportation contractors, PSOs and DSOs to develop contingency plans in order to mitigate the effects of climate change on the planning and execution of the Games. For example, staff teamed up with sport staff and local volunteers to respond to challenges caused by extreme heat at the Maple Ridge 2024 BC Summer Games.

Appendix A: Progress on Mandate Letter Priorities

The following is a summary of progress made on priorities as stated in the 2021/22 and 2023 Mandate Letters from the Minister Responsible.

2021/22 Mandate Letter Priority	Status as of March 31, 2025
Support Government's COVID-19 recovery efforts by enhancing alignment with B.C.'s Sport Framework Pathways to Sport, as well as the Strategic Framework for Tourism in B.C., with a focus on building event-hosting capacity within host communities and helping them to build their reputations as sport event destinations.	<ul style="list-style-type: none"> The Society continues to work with host communities to build lasting legacies from the Games, including venue accessibility upgrades and the building of new facilities using legacy funds.
In collaboration with the Indigenous Sport, Physical Activity and Recreation Council (I•SPARC), support true and lasting reconciliation by increasing sport and other opportunities for Indigenous peoples and providing support to I•SPARC in preparation for the next North American Indigenous Games.	<ul style="list-style-type: none"> The Society continues to work closely with I•SPARC to identify opportunities for increasing Indigenous representation at the Games. Host community Boards must include representation of local Indigenous communities to ensure appropriate representation, along with the promotion of educational opportunities for reconciliation.
Continue to make sport opportunities affordable for Games participants.	<ul style="list-style-type: none"> The Society continues to fund travel and ensures that the Games are accessible for all, including those coming from the farthest regions of the province. The Society's Size and Scope Steering Committee continues to evaluate the sustainability and affordability of the Games for participants and host communities, with support from PSOs, DSOs, and the BC Government.

2021/22 Mandate Letter Priority	Status as of March 31, 2025
<p>Implement and/or strengthen policies and practices that help increase diverse participation in the BC Games and ensure positive, accessible and inclusive experiences for all those involved.</p>	<ul style="list-style-type: none"> • The Society implemented a mandatory Culture of the Games module for the BC Summer Games and BC Winter Games to draw attention to the policies and practices contained within the BC Games Society Code of Conduct. • Society staff have completed GBA+ training as part of their roles. • The Society developed a new Team BC website that includes enhanced accessibility tools, allowing users to adjust text size, contrast levels, and more. • The Society works with I•SPARC to find opportunities to increase Indigenous participation through collaboration with PSOs and DSOs. Examples from recent Games have included all-Indigenous teams and cross-zone exemptions to allow athletes the opportunity to compete regardless of location. • The Society encourages and helps to facilitate initiatives by PSOs and DSOs that increase participation from underrepresented zones at the Games.
<p>Continue to focus on preventing and addressing harassment and abuse in alignment with viaSport's Safe Sport initiative.</p>	<ul style="list-style-type: none"> • The Society implemented a Crisis Communications Plan that included a crisis hotline that participants could call if they felt unsafe at the Games. • The Society continues to grow the Culture of the Games program to promote inclusion, emphasize values consistent with viaSport's PlaySafe BC initiative, and help tackle systemic discrimination in all its forms.

2023 Mandate Letter Priority	Status as of March 31, 2025
<p>Continue working towards lasting and meaningful Reconciliation by supporting opportunities for Indigenous Peoples to be full partners in the province we are building together and delivering on specific commitments as outlined in the <i>Declaration on the Rights of Indigenous Peoples Act</i> action plan.</p>	<ul style="list-style-type: none"> • The Society worked with the Maple Ridge host society and the Golden Ears Metis Society (GEMS) to implement a team of “Aunties” who were at Games events and venues to support participants. Dressed in easily identifiable colourful ribbon skirts and purple Games t-shirts, the Aunties brought their traditional teachings to help participants who were experiencing stress or homesickness. • The Society works with I•SPARC to encourage and facilitate initiatives from sports that increase Indigenous participation at the BC Games, such as all-Indigenous teams. • The Society continues to emphasize the importance of including Indigenous representation host society boards by incorporating a liaison from local Indigenous communities.
<p>As required by the <i>Climate Change Accountability Act</i>, ensure your organization implements targets and strategies for minimizing greenhouse gas emissions and managing climate risk, including achieving carbon neutrality each year and aligning with the CleanBC target of a 50 percent reduction in public sector building emissions and a 40 percent reduction in public sector fleet emissions by 2030. Work with Government to report out on these plans and activities as required by legislation.</p>	<ul style="list-style-type: none"> • The BC Games Society promotes sustainability and climate change awareness throughout the planning and execution of the Games. Examples of green initiatives include requiring transportation contractors to reduce carbon emission through sustainable practices and equipment, appointing an Environmental Chair on the host society board whose sole role is to implement green practices, like food waste reduction and recycling, and ensuring that the majority of signage printed for the Games can be re-used at future events.

2023 Mandate Letter Priority	Status as of March 31, 2025
<p>Adopt the Gender-Based Analysis Plus (GBA+) lens to ensure gender equity is reflected in your operations and programs.</p>	<ul style="list-style-type: none"> GBA+ training has been mandated for all BC Games Society Board Members and Staff. The Society continues to support participants and volunteers through the Culture of the Games course and the addition of a dedicated third-party phone line during the Games to report concerns such as the use of inappropriate language and bullying. These initiatives will help the Society support a sporting culture that is safe, inclusive, tolerant and respectful, and will align with the broader B.C. sport sector's efforts to engender such environments.
<p>Maintain up to date systems and effective cybersecurity practices, including maintaining current information management and cybersecurity policies, guidelines, and standards; evaluating your organization against industry standards; and maintaining appropriate security and privacy practices.</p>	<ul style="list-style-type: none"> Hardware and firewall software are in place and monitored. Antivirus software is placed on all devices; immediate notifications are enabled, and logs are reviewed regularly. Software is set for spam blocking, where possible.
<p>Implement and maintain an effective fraud risk management strategy.</p>	<ul style="list-style-type: none"> Cyber Insurance is in place. Sensitive personal data (i.e. date of birth) is not kept for Games participants; we do not collect other sensitive data such as Social Insurance Numbers or Personal Health Numbers from participants.

Appendix B: Auditor's Report and Audited Financial Statements

Financial Statements of

BC GAMES SOCIETY

Year ended March 31, 2025

BC GAMES SOCIETY

Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises these responsibilities, in part, through the Audit Committee. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly. The Board also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Dusanj & Wirk Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of BC Games Society and meet with the Audit Committee at least annually. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of BC Games Society



Alison Noble
President and Chief Executive Officer

INDEPENDENT AUDITORS' REPORT

**To: The Board of Directors of BC Games Society
The Minister of Tourism, Arts, Culture & Sport**

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of BC Games Society (the "Society"), which comprise the statement of financial position as at March 31, 2025 and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year ended March 31, 2025 and a summary of significant accounting policies and other explanatory information.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2025 and the results of its operations and changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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 Society 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

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 public sector accounting standards, and for such internal controls 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 Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

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 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 judgement and maintain professional skepticism through 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 Society'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 Society'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 Society 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.

Victoria, B.C.
May 21, 2025

Chartered Professional Accountants

BC GAMES SOCIETY

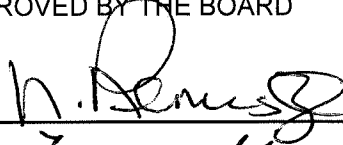
Statement of Financial Position

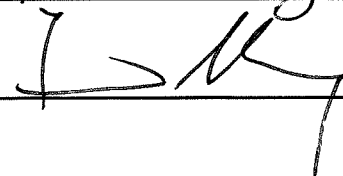
March 31, 2025, with comparative figures as at March 31, 2024

		2025	2024
Financial assets			
Cash and cash equivalents		\$ 1,219,916	\$ 606,370
Short term investments	(Note 3)	-	1,000,000
Accounts receivable		-	253,491
Due from government organizations	(Note 4)	9,139	93,633
		1,229,055	1,953,494
Financial liabilities			
Accounts payable and accrued liabilities	(Note 5)	793,680	332,248
Deferred contributions	(Note 8)	-	16,000
		793,680	348,248
Net financial assets		435,375	1,605,246
Non-financial assets			
Tangible capital assets	(Note 6)	380,489	240,626
Prepaid expenses		4,690	29,367
		385,179	269,993
Accumulated surplus	(Note 7)	\$ 820,554	\$ 1,875,239
Contractual obligations	(Note 13)		
Contingent assets	(Note 14)		

See accompanying notes to financial statements.

APPROVED BY THE BOARD





BC GAMES SOCIETY

Statement of Operations and Accumulated Surplus

Year ended March 31, 2025, with comparative figures for 2024

		Budget (Note 2(k))	2025	2024
Revenue:				
Province of British Columbia grants and transfers	(Note 10)	\$ 2,138,000	\$ 2,152,000	\$ 4,110,000
ViaSport contribution for Team BC		-	2,343	205,539
Athlete registration		365,200	394,841	133,836
Surplus recoveries	(Note 11)	45,000	175,913	378,360
Funding partners		16,000	16,000	16,000
Powering Potential Fund grants	(Note 12)	170,000	-	-
Interest earned		30,000	104,667	91,442
Other revenue		-	404	373
(Loss) on disposal of assets		-	(877)	-
		2,764,200	2,845,291	4,935,550
Expenses:	(Note 12)			
General operating costs		2,161,823	2,434,871	1,965,111
Games operating costs		1,257,000	1,065,105	888,336
Operating grants		400,000	400,000	950,000
		3,818,823	3,899,976	3,803,447
Annual surplus (deficit)		(1,054,623)	(1,054,685)	1,132,103
Accumulated surplus, beginning of year		1,875,239	1,875,239	743,136
Accumulated surplus, end of year		\$ 820,616	\$ 820,554	\$ 1,875,239

See accompanying notes to financial statements.

BC GAMES SOCIETY

Statement of Changes in Net Financial Assets

Year ended March 31, 2025, with comparative figures for 2024

	Budget (Note 2(k))	2025	2024
Annual surplus (deficit)	\$(1,054,623)	\$(1,054,685)	\$ 1,132,103
Acquisition of tangible capital assets	(119,000)	(183,124)	(139,043)
Amortization of tangible capital assets	40,000	42,384	47,320
Loss on disposal of tangible capital assets	-	877	-
	(79,000)	(139,863)	(91,723)
Acquisition of prepaid expenses	-	(3,355)	(11,016)
Use of prepaid expenses	-	28,032	11,281
	-	24,677	265
Increase (decrease) in net financial assets	(1,133,623)	(1,169,871)	1,040,645
Net financial assets, beginning of year	1,605,246	1,605,246	564,601
Net financial assets, end of year	\$ 471,623	\$ 435,375	\$ 1,605,246

See accompanying notes to financial statements.

BC GAMES SOCIETY

Statement of Cash Flows

Year ended March 31, 2025, with comparative figures for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$(1,054,685)	\$ 1,132,103
Items not involving cash:		
Amortization of tangible capital assets	42,384	47,320
Loss on disposal of tangible capital assets	877	-
Change in non-cash operating working capital:		
Decrease in accounts receivable	253,491	170,198
Decrease (increase) in due from government organizations	84,494	(70,026)
Decrease in prepaid expenses	24,677	265
Increase (decrease) in accounts payable and accrued liabilities	461,432	(44,594)
Increase (decrease) in deferred contributions	(16,000)	16,000
Net change in cash from operating activities	(203,330)	1,251,266
Capital activities:		
Cash used to acquire tangible capital assets	(183,124)	(139,043)
Net change in cash from capital activities	(183,124)	(139,043)
Investing activities		
Decrease (increase) in short term investments	1,000,000	(1,000,000)
Net change in cash from investing activities	1,000,000	(1,000,000)
Net change in cash and cash equivalents	613,546	112,223
Cash and cash equivalents, beginning of year	606,370	494,147
Cash and cash equivalents, end of year	\$ 1,219,916	\$ 606,370

See accompanying notes to financial statements.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

1. Nature of operations

The Society is incorporated under the Societies Act of British Columbia. Currently, the purpose of the Society is to provide event management leadership to achieve sport, individual and community development and to manage the operations of Team BC, which is a team of athletes, coaches, managers, and mission staff that is assembled by the Province of British Columbia to represent the province at Canada's various multi-sport events.

Approximately 77% of the Society's annual revenues are received from the Province of British Columbia with the remainder generated from corporate sponsors, contributions from other societies, surpluses from host societies, athlete registration fees, contract service and interest.

The BC Winter Games and the BC Summer Games are planned and operated by societies incorporated in the host community for each event. These financial statements do not reflect the revenues and expenditures of the local societies.

BC Games Society is exempt from income taxes under the Income Tax Act.

2. Summary of significant accounting policies

The term "Society" is used to mean the BC Games Society.

(a) Basis of accounting

The accompanying financial statements are prepared in accordance with Public Sector Accounting Board standards of the Chartered Professional Accountants of Canada without any elections to follow standards for government not-for-profit organizations.

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand and highly liquid investments with a term to maturity of three months or less at acquisition. These investments are held for the purpose of meeting short term cash commitments rather than investing.

(c) Short term investments

Short term investments include investments with maturities that are capable of prompt liquidation and are cashable on demand.

(d) Financial instruments

The Society's financial instruments include cash and cash equivalents, short term investments, accounts receivable, amounts due from government organizations, accounts payable and accrued liabilities.

All financial instruments are measured at amortized cost using the effective interest method. Gains and losses are recognized in the Statement of Operations and Accumulated Surplus when these financial instruments are derecognized due to disposal or are impaired. Transaction costs related to the acquisition of these financial instruments are included in the cost of the related instruments.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

2. Summary of significant accounting policies (continued)

(d) Financial instruments (continued)

The Society does not have any financial instruments, such as portfolio investments that are quoted in an active market or derivative instruments, which are valued at fair value, and therefore, no Statement of Remeasurement of Gains and Losses has been included.

(e) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, is amortized on a straight-line basis over their estimated useful lives, as follows:

Asset	Basis	Rate
Computers and application software	Straight Line	3 – 5 Years
Registration software and computer cabling	Straight Line	5 Years
Bedding, torch, flags and signs for host societies	Straight Line	12 years
Furniture and equipment	Straight Line	10 years
Leaseholds	Straight Line	over the term of the lease

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Society's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value.

(ii) Projects under development

Projects under development comprises development costs during the development period. No amortization is recorded until development is substantially complete and the assets are ready for productive use.

(iii) Works of art, historic assets, and intangibles

Works of art, historic assets, intangible assets and items that have been purchased, developed, or inherited in right of the Crown are not recorded as assets in these financial statements.

(iv) Inventories held for use

Inventories held for use are recorded at the lower of cost and replacement cost.

Cost includes the original purchase cost, plus shipping and applicable duties. Replacement cost is the estimated current price to replace the items.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

2. Summary of significant accounting policies (continued)

(f) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred and gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations and Accumulated Surplus as the stipulated liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose. Restricted contributions that must be maintained in perpetuity are recorded as revenue when received or receivable, and are presented as non-financial assets in the Statement of Financial Position.

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or service is performed.

Donated or discounted goods and services are recorded at fair value.

Receipt of surplus from BC Summer and BC Winter Games societies are recorded at the earlier of cash receipt and final determination of the amount of the surplus.

Investment income includes interest recorded on an accrual basis, realized gains and losses on the sale of investments, and write-downs on investments where the loss in value is determined to be other-than-temporary.

(g) Provincial contributions

The financial statements do not reflect certain administrative expenses incurred and paid directly by the Province of British Columbia in the delivery of the games.

(h) Legacy Funds – host societies

Host societies retain 100% of profits from merchandise sales and 50% of their operating surplus, if any, and all interest earned as part of their legacy fund.

(i) Grants to host societies

Grants to host societies are recorded as an expense when disbursement of funds has been authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

2. Summary of significant accounting policies (continued)

(j) Use of estimates

The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, and related disclosures at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Key areas where management has made estimates and assumptions include those related to the useful life of tangible capital assets and commitments. Where actual results differ from these estimates and assumptions, the impact will be recorded in future periods when the difference becomes known.

(k) Budget figures

Annual budget figures are determined by the Society's CEO based on approved funding available, as well as the geographical location of the Society's upcoming games to reflect travel and accommodation expenses for staff and athletes. The Society's budget for fiscal year 2025 was approved by the Board of Directors in May 2024. This budget is reflected in the Statement of Operations and Accumulated Surplus and the Statement of Changes in Net Financial Assets.

(l) Asset retirement obligations.

The Society has determined that it does not have any asset retirement obligations as at March 31, 2025.

(m) Future accounting Standards

Conceptual Framework

The Conceptual Framework was issued in December 2022 and established concepts on how to provide a meaningful foundation for formulating consistent reporting standards. Standards comprise the principles and other guidance applicable in specific situations or more generally in preparing financial reports. This is required to be applied prospectively for annual periods beginning on or after April 1, 2026 with early adoption permitted.

The Society is currently assessing the impact of the Conceptual Framework and plans to adopt the new standard on or before the required effective date. The Society does not expect to have any changes due to this new standard.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

2. Summary of significant accounting policies (continued)

(m) Future accounting standards (continued)

PS 1202 – Statement Presentation

PS 1202 was issued in December 2022 and established general and specific requirements for presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts in the Conceptual Framework, and particularly respond to the financial statement objectives set out in Chapter 6 of the Conceptual Framework. This is required to be applied prospectively for annual periods beginning on or after April 1, 2026 with early adoption permitted. Prior period amounts would need to be restated to conform to the presentation requirements for comparative information.

The Society is currently assessing the impact of PS 1202 and plans to adopt the new standard on or before the required effective date. The Society does not expect to have any changes due to this new standard.

3. Short term investments

Short term investments of the fiscal year ended March 31, 2024 consisted of a one-year Guaranteed Investment Certificate (GIC) of \$1,000,000, which earned interest at 5.4% and had a maturity date of April 25, 2024. This was not renewed in fiscal 2025.

4. Due from other government organizations

The amount due from other government organizations pertains to Goods and Services Taxes (GST) which has been paid on the Society's purchases and expenses, net of GST collected from athlete registration revenue.

5. Accounts payable and accrued liabilities

	2025	2024
Trade accounts payable	\$ 265,532	\$ 25,286
Salaries and benefits payable	35,745	37,256
Accrued vacation pay	36,394	36,720
Powering Potential Fund	371,000	173,500
Other accrued liabilities	85,009	59,486
	<u>\$ 793,680</u>	<u>\$ 332,248</u>

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

6. Tangible capital assets

	Registration software	Projects Under Development	Computers	Bedding, torch, flags and signs for host societies	Furniture and equipment	Leasehold improvements	2025 Total
Cost							
Opening balance	\$533,617	\$110,574	\$125,119	\$280,682	\$75,701	\$31,994	\$1,157,687
Additions	-	126,737	-	56,387	-	-	183,124
Disposals	-	-	(20,703)	-	-	-	(20,703)
Closing balance	533,617	\$237,311	104,416	337,069	75,701	31,994	1,320,108
Accumulated amortization							
Opening balance	486,241	-	109,404	227,054	64,902	29,460	917,061
Amortization	19,169	-	7,792	11,865	2,198	1,360	42,384
Disposals	-	-	(19,826)	-	-	-	(19,826)
Closing balance	505,410	-	97,370	238,919	67,100	30,820	939,619
Net book value	\$ 28,207	\$237,311	\$7,046	\$ 98,150	\$ 8,601	\$1,174	\$380,489

Bedding, torch, flags and signs for host societies includes \$1,593 (cost of \$12,745, net of accumulated amortization of \$11,152) of flags and signs for Team BC.

	Registration software	Projects Under Development	Computers	Bedding, torch, flags and signs for host societies	Furniture and equipment	Leasehold improvements	2024 Total
Cost							
Opening balance	\$520,308	\$ -	\$ 118,296	\$279,371	\$71,144	\$31,049	\$1,020,168
Additions	13,309	110,574	8,347	1,311	4,557	945	139,043
Disposals	-	-	(1,524)	-	-	-	(1,524)
Closing balance	533,617	110,574	125,119	280,682	75,701	31,994	1,157,687
Accumulated amortization							
Opening balance	464,919	-	99,355	217,080	62,467	27,444	871,265
Amortization	21,322	-	11,573	9,974	2,435	2,016	47,320
Disposals	-	-	(1,524)	-	-	-	(1,524)
Closing balance	486,242	-	109,404	227,054	64,902	29,460	917,061
Net book value	\$ 47,376	\$110,574	\$ 15,715	\$ 53,628	\$10,799	\$ 2,534	\$ 240,626

Bedding, torch, flags and signs for host societies includes \$2,655 (cost of \$12,745, net of accumulated amortization of \$10,090) of flags and signs for Team BC.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

7. Accumulated surplus

	2025	2024
Investment in tangible capital assets	\$ 380,489	\$ 240,626
Operating surplus	302,376	315,187
Internally restricted surplus	137,689	1,319,426
	<u>\$ 820,554</u>	<u>\$1,875,239</u>
Internally restricted surplus		
	2025	2024
Balance, beginning of the year	\$ 1,319,426	\$ 300,000
Restricted during the year	-	1,130,000
Used during the year	(1,181,737)	(110,574)
	<u>\$ 137,689</u>	<u>\$1,319,426</u>

The Board has previously internally restricted \$300,000 of the accumulated operating surplus for costs related to future software development. \$126,737 was used in the current fiscal.

The Board has previously internally restricted \$1,130,000 of the accumulated operating surplus for costs related to future winter and summer games. \$1,055,000 was used in the current fiscal.

8. Deferred contributions

The prior year deferred contributions were for the Canadian Tire Jump Start Charity.

	2025	2024
Balance, beginning of year	\$ 16,000	\$ -
Contributions received during the year	-	16,000
Revenue recognized from deferred contributions	16,000	-
Balance, end of year	<u>\$ -</u>	<u>\$ 16,000</u>

9. Financial risk management

The Society has exposure to the following risks from its use of financial instruments: interest rate risk, liquidity risk and other price risk.

The Board of Directors ensures that the Society has identified its major risks and ensures that management monitors and controls them.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

9. Financial risk management (continued)

It is management's opinion that there have been no changes to the Society's risk exposures from the previous fiscal year.

(a) Interest risk

Interest rate risk is the risk that the rate of return and future cash flows on the Society's GIC investments will fluctuate because of changes in market interest rates. The Society is not exposed to significant interest rate risk relating to its financial assets and liabilities.

(b) Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society enters into transactions to purchase goods and services on credit. Liquidity risk is measured by reviewing the Society's future net cash flows for the possibility of a negative net cash flow. The Society manages the liquidity risk resulting from its accounts payable obligations by maintaining significant cash resources and investing in liquid investments.

(c) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Price risk is managed by holding investments to maturity.

(d) Fair value of financial instruments

The carrying amounts of cash and cash equivalents, short term investments, accounts receivable, amounts due from government organizations, accounts payable and accrued liabilities approximate fair value because of the short maturity of these instruments.

10. Province of British Columbia grants and transfers

	2025	2024
Operating	\$2,138,000	\$2,110,000
Additional Funding	14,000	2,000,000
	<u>\$2,152,000</u>	<u>\$4,110,000</u>

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

11. Surplus from host societies

Surplus from the host societies is comprised of:

	2025	2024
Lhtako Quesnel 2024 Winter Games Society	\$175,913	\$ -
Greater Vernon 2022 Winter Games Society	-	211,852
Prince George 2022 Summer Games Society	-	166,508
	<u>\$175,913</u>	<u>\$378,360</u>

12. Expenses by object

The following is a summary of expenses by object:

	2025	2024
Advertising and promotions	\$ 16,008	\$ 23,770
Amortization	42,384	47,320
Bad debts (recovery)	-	(1,988)
Computer maintenance	17,024	11,562
Games operating costs	1,065,105	888,336
Insurance, leases and utilities	188,860	153,278
Office and business expenses	66,817	27,187
Operating grants	400,000	950,000
Operating grant to the Powering Potential Fund	371,000	323,500
Professional services	53,368	48,183
Salaries and employee benefits	1,250,453	1,168,295
Team BC operating costs	318,076	62,523
Travel and accommodation	110,881	101,481
	<u>\$3,899,976</u>	<u>\$3,803,447</u>

Contributions are made to the Powering Potential Fund (PPF) which is registered with the BC Amateur Sports Fund. The purpose of the PPF is to provide bursaries to BC Games and Team BC athletes, and to fund purchases of equipment required by host communities of the BC Winter Games and the BC Summer Games. Grants received from the PPF are recognized as revenue in the Statement of Operations and Accumulated Surplus. Bursaries and host community equipment purchases funded by the PPF are included in games operating costs.

BC GAMES SOCIETY

Notes to Financial Statements

Year ended March 31, 2025, with comparative figures for 2024

13. Contractual obligations

The Society has commitments arising from contractual agreements for office equipment, employment services, and a lease for office premises. It is responsible for all operating costs associated with the property lease. These operating costs totalled \$47,362 in 2025 (2024 - \$43,183) and are included in the amounts reported below. The Society is also committed to provide funding to host societies for staging of future games events:

	2026	2027	2028	2029	2030
General commitments	\$ 250,565	\$ 250,104	\$ 246,918	\$ 216,159	\$ 89,627
Anticipated host society commitments	175,000	485,000	190,000	125,000	-
	<u>\$425,565</u>	<u>\$ 735,104</u>	<u>\$ 436,918</u>	<u>\$ 341,159</u>	<u>\$ 89,627</u>

14. Contingent assets

Host societies are obligated to return 50% of their operating surplus to the Society.

Assets will be recorded when the host society finalizes the accounting of the surplus and makes payment.

15. Remuneration of employees

Under the Societies Act, societies must disclose remuneration paid to directors, and to employees and contractors whose remuneration was at least \$75,000 for the fiscal year.

During the year, there were eight employees who met this criterion and the total amount of remuneration paid to these persons was \$920,041. During the prior year, there were eight employees who met this criterion and the total amount of remuneration paid to these persons was \$888,598. The Board of Directors receives no remuneration for their services other than reimbursement of expenses.