

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
FINANCIAL INFORMATION
FOR THE YEAR ENDED JANUARY 31, 2024**

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COMPILATION ENGAGEMENT REPORT

To the Management:
Wildsight Kimberley/Cranbrook Branch

On the basis of information provided by management, we have compiled the statement of financial position of Wildsight Kimberley/Cranbrook Branch as at January 31, 2024, and the statement of revenue, expenditure and changes in net assets for the year then ended, and Note, 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 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 purpose.

Apex Accounting

Chartered Professional Accountants

Cranbrook, BC
April 23, 2024

WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT JANUARY 31, 2024

	2024	2023
ASSETS		
Current		
Cash	\$ 89,913	\$ 137,443
Short-term investments	20,554	20,000
Accounts receivable	24,756	61
Prepaid expenses	839	1,039
	<u>\$ 136,062</u>	<u>\$ 158,543</u>
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	\$ 2,857	\$ 2,622
Deferred contributions	55,461	87,303
	<u>58,318</u>	<u>89,925</u>
NET ASSETS		
Unrestricted	<u>77,744</u>	<u>68,618</u>
	<u>\$ 136,062</u>	<u>\$ 158,543</u>

On behalf of the Board: _____

Director

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
STATEMENT OF REVENUE, EXPENDITURE AND CHANGES IN NET
ASSETS
FOR THE YEAR ENDED JANUARY 31, 2024**

	2024	2023
REVENUE		
Grant revenue		
Government		
Province of BC Community Gaming	\$ 44,000	\$ 37,000
Regional District East Kootenay	11,739	3,579
Government of Canada	5,245	-
City of Kimberley	2,347	2,149
Other		
Columbia Basin Trust	55,408	94,915
BC Farmers Market Association	10,788	16,624
Meadowbrook Education	4,227	2,927
Kimberley Community Foundation	3,454	4,559
College of the Rockies	1,133	1,613
Community Foundation of the Kootenay Rockies	129	490
Fundraising and donations	39,923	49,412
Event revenue	59,789	26,336
Other income	4,044	8,669
	<u>242,226</u>	<u>248,273</u>
EXPENDITURES		
Accounting and legal	4,996	3,837
Advertising and promotion	4,375	501
Dues, memberships and licenses	1,217	878
Event expense	10,371	16,573
Fundraising	13,791	10,949
Insurance	536	-
Interest and bank charges	29	22
Office	6,591	3,891
Project delivery contracts	84,520	136,039
Rent	9,145	8,670
Supplies	14,036	5,644
Telephone	587	688
Training and conferences	695	508
Travel	2,926	1,611
Wages and employee benefits	79,285	59,598
	<u>233,100</u>	<u>249,409</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR	9,126	(1,136)
NET ASSETS, beginning of year	<u>68,618</u>	<u>69,754</u>
NET ASSETS, end of year	<u>\$ 77,744</u>	<u>\$ 68,618</u>

WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
NOTE TO FINANCIAL INFORMATION
JANUARY 31, 2024

BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions, with the addition of:

- Accounts receivable less any allowance for doubtful accounts
- Accounts payable and accrued liabilities