

WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
FINANCIAL INFORMATION
FOR THE YEAR ENDED JANUARY 31, 2025

Contents

Compilation Engagement Report	1
Financial Information	
Statement of Financial Position	2
Statement of Revenue, Expenditure and Changes in Net Assets	3
Note to Financial Information	4

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, 2025, 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
May 1, 2025

WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT JANUARY 31, 2025

	2025	2024
ASSETS		
Current		
Cash	\$ 125,198	\$ 89,913
Short-term investments	21,282	20,554
Accounts receivable	322	24,756
Prepaid expenses	831	839
	<u>\$ 147,633</u>	<u>\$ 136,062</u>
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	\$ 3,644	\$ 2,858
Deferred contributions	58,976	55,461
	<u>62,620</u>	<u>58,319</u>
NET ASSETS		
Unrestricted	<u>85,013</u>	<u>77,743</u>
	<u>\$ 147,633</u>	<u>\$ 136,062</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, 2025

	2025	2024
REVENUE		
Grant revenue		
Government		
Province of BC Community Gaming	\$ 44,000	\$ 44,000
City of Kimberley	9,997	2,347
Regional District East Kootenay	5,635	11,739
Government of Canada	5,379	5,245
Other		
Wildsight Regional	24,375	44,000
BC Farmers Market Association	8,591	10,788
Kimberley Community Foundation	5,132	3,454
Columbia Basin Trust	4,142	55,408
United Way	2,529	-
Community Foundation of the Kootenay Rockies	1,863	129
Meadowbrook Education	-	4,227
College of the Rockies	-	1,133
Fundraising and donations	45,669	39,923
Event revenue	43,701	59,789
Other income	11,406	4,044
	212,419	242,226
EXPENDITURES		
Accounting and legal	5,413	4,996
Advertising and promotion	991	4,375
Dues, memberships and licenses	1,041	1,217
Event expense	8,094	10,371
Fundraising	10,414	13,791
Insurance	1,808	536
Interest and bank charges	33	29
Office	10,125	6,591
Project delivery contracts	39,737	84,520
Rent	9,259	9,145
Supplies	12,466	14,036
Telephone	653	587
Training and conferences	149	695
Travel	1,913	2,926
Wages and employee benefits	103,053	79,285
	205,149	233,100
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	7,270	9,126
NET ASSETS, beginning of year	77,743	68,617
NET ASSETS, end of year	\$ 85,013	\$ 77,743

WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
NOTE TO FINANCIAL INFORMATION
JANUARY 31, 2025

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