

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH  
FINANCIAL INFORMATION  
FOR THE YEAR ENDED JANUARY 31, 2026**

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## COMPILATION ENGAGEMENT REPORT

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**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, 2026, 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 5, 2026

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH  
STATEMENT OF FINANCIAL POSITION  
AS AT JANUARY 31, 2026**

|  | 2026              | 2025              |
|--|-------------------|-------------------|
| <b>ASSETS</b>                            |                   |                   |
| Current                                  |                   |                   |
| Cash                                     | \$ 102,035        | \$ 125,198        |
| Short-term investments                   | 11,123            | 21,282            |
| Accounts receivable                      | 526               | 322               |
| Prepaid expenses                         | 755               | 831               |
|  | <u>\$ 114,439</u> | <u>\$ 147,633</u> |
| <b>LIABILITIES AND NET ASSETS</b>        |                   |                   |
| Current                                  |                   |                   |
| Accounts payable and accrued liabilities | \$ 3,214          | \$ 3,641          |
| Deferred contributions                   | 44,000            | 58,976            |
|  | <u>47,214</u>     | <u>62,617</u>     |
| <b>NET ASSETS</b>                        |                   |                   |
| Unrestricted                             | <u>67,225</u>     | <u>85,016</u>     |
|  | <u>\$ 114,439</u> | <u>\$ 147,633</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, 2026**

|   | 2026             | 2025             |
|---|------------------|------------------|
| <b>REVENUE</b>  |                  |                  |
| Grant revenue   |                  |                  |
| Government  |                  |                  |
| Province of BC Community Gaming                                     | \$ 44,000        | \$ 44,000        |
| City of Kimberley   | 7,792            | 9,997            |
| Regional District East Kootenay                                     | 6,495            | 5,635            |
| Government of Canada  | 5,685            | 5,379            |
| Other   |                  |                  |
| Wildsight Regional  | 18,052           | 24,375           |
| United Way  | 15,381           | 2,529            |
| BC Farmers Market Association                                       | 14,895           | 8,591            |
| Columbia Basin Trust  | 3,591            | 4,142            |
| Kimberley Community Foundation                                      | -                | 5,132            |
| Community Foundation of the Kootenay Rockies                        | -                | 1,863            |
| Fundraising and donations   | 45,753           | 45,669           |
| Event revenue   | 39,242           | 43,701           |
| Other income  | 11,965           | 11,406           |
|   | <u>212,851</u>   | <u>212,419</u>   |
| <b>EXPENDITURES</b>   |                  |                  |
| Accounting and legal  | 4,846            | 5,413            |
| Advertising and promotion   | 675              | 991              |
| Dues, memberships and licenses                                      | 1,275            | 1,041            |
| Event expense   | 18,182           | 8,094            |
| Fundraising   | 10,951           | 10,414           |
| Insurance   | 206              | 1,808            |
| Interest and bank charges   | 29               | 33               |
| Office  | 6,337            | 10,125           |
| Project delivery contracts  | 5,819            | 39,737           |
| Rent  | 9,957            | 9,259            |
| Supplies  | 16,547           | 12,466           |
| Telephone   | 659              | 653              |
| Training and conferences  | 646              | 149              |
| Travel  | 3,381            | 1,913            |
| Wages and employee benefits   | 151,132          | 103,053          |
|   | <u>230,642</u>   | <u>205,149</u>   |
| <b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b> | <b>(17,791)</b>  | <b>7,270</b>     |
| <b>NET ASSETS, beginning of year</b>                                | <b>85,016</b>    | <b>77,746</b>    |
| <b>NET ASSETS, end of year</b>                                      | <b>\$ 67,225</b> | <b>\$ 85,016</b> |

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**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH**  
**NOTE TO FINANCIAL INFORMATION**  
**JANUARY 31, 2026**

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**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