

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
FINANCIAL INFORMATION
FOR THE YEAR ENDED JANUARY 31, 2022**

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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, 2022, and the statements of revenue and 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 12, 2022



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WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT JANUARY 31, 2022

	2022	2021
ASSETS		
Current		
Cash	\$ 112,981	\$ 88,488
Accounts receivable	9,181	12,511
Prepaid expenses	780	5,020
	<u>\$ 122,942</u>	<u>\$ 106,019</u>
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	\$ 2,846	\$ 3,931
Deferred contributions	50,342	48,574
	<u>53,188</u>	<u>52,505</u>
NET ASSETS		
Internally restricted	6,388	19,623
Unrestricted	63,366	33,891
	<u>69,754</u>	<u>53,514</u>
	<u>\$ 122,942</u>	<u>\$ 106,019</u>

On behalf of the Board:

Director

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED JANUARY 31, 2022**

	2022	2021
REVENUE		
Grant Revenue		
Government		
Province of BC Community Gaming	\$ 30,000	\$ 30,000
Regional District East Kootenay	16,354	1,237
Government of Canada	5,844	3,491
Canada Emergency Wage Subsidy	4,440	11,985
City of Kimberley	2,347	1,913
Other		
Columbia Basin Trust	147,166	12,925
BC Farmers Market Association	8,081	9,125
Wildsight regional	5,200	-
Kimberley Community Foundation	5,748	-
Meadowbrook Education (recovery)	4,438	(3,110)
College of the Rockies	-	659
Fundraising and donations	36,121	9,886
Event revenue	17,690	15,852
Other income	3,185	1,215
	286,614	95,178
EXPENDITURES		
Accounting and legal	3,662	3,980
Advertising and promotion	1,027	245
Dues, memberships and licenses	961	669
Event expense	6,499	9,082
Insurance	634	238
Interest and bank charges	4	33
Fundraising	8,248	-
Office	5,077	2,470
Project delivery contracts	156,988	28,713
Rent	8,050	7,100
Supplies	9,434	2,699
Telephone	725	896
Training and conferences	121	514
Travel	798	1,208
Wages and employee benefits	68,146	50,122
	270,374	107,969
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR	\$ 16,240	\$ (12,791)

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JANUARY 31, 2022**

	2022			2021	
	Internally Restricted	Unrestricted	Total	Total	
NET ASSETS , beginning of year	\$ 19,623	\$ 33,891	\$ 53,514	\$	66,305
Excess (deficiency) of revenue over expenditure for the year	(13,235)	29,475	16,240		(12,791)
NET ASSETS , end of year	\$ 6,388	\$ 63,366	\$ 69,754	\$	53,514

WILDSIGHT KIMBERLEY/CRANBROOK BRANCH
NOTE TO FINANCIAL INFORMATION
JANUARY 31, 2022

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