

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH**  
**FINANCIAL INFORMATION**  
**FOR THE YEAR ENDED JANUARY 31, 2023**

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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, 2023, 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.

**Chartered Professional Accountants**

Cranbrook, BC  
June 3, 2023

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JANUARY 31, 2023**

	2023	2022
<b>ASSETS</b>		
Current		
Cash	\$ 138,728	\$ 112,981
Short-term investments	20,000	-
Accounts receivable	61	9,181
Prepaid expenses	1,039	780
	<u>\$ 159,828</u>	<u>\$ 122,942</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current		
Accounts payable and accrued liabilities	\$ 2,623	\$ 2,846
Deferred contributions	93,845	50,342
	<u>96,468</u>	<u>53,188</u>
<b>NET ASSETS</b>		
Internally restricted	-	6,388
Unrestricted	63,360	63,366
	<u>63,360</u>	<u>69,754</u>
	<u>\$ 159,828</u>	<u>\$ 122,942</u>

On behalf of the Board: \_\_\_\_\_

Director

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH  
STATEMENT OF REVENUE AND EXPENDITURE  
FOR THE YEAR ENDED JANUARY 31, 2023**

	2023	2022
<b>REVENUE</b>		
Grant revenue		
Government		
Province of BC Community Gaming	\$ 37,000	\$ 30,000
Regional District East Kootenay	7,921	16,354
City of Kimberley	2,149	2,347
Government of Canada	-	5,844
Canada Emergency Wage Subsidy	-	4,440
Other		
Columbia Basin Trust	85,804	147,166
BC Farmers Market Association	16,624	8,081
Kimberley Community Foundation	3,577	5,748
Meadowbrook Education	2,927	4,438
College of the Rockies	1,313	-
Wildsight regional	-	5,200
Fundraising and donations	50,697	36,121
Event revenue	26,336	17,690
Other income	8,669	3,185
	<b>243,017</b>	<b>286,614</b>
<b>EXPENDITURES</b>		
Accounting and legal	3,837	3,662
Advertising and promotion	501	1,027
Dues, memberships and licenses	878	961
Event expense	16,573	6,499
Fundraising	10,949	8,248
Insurance	-	634
Interest and bank charges	22	4
Office	3,891	5,077
Project delivery contracts	136,039	156,988
Rent	8,670	8,050
Supplies	5,644	9,434
Telephone	688	725
Training and conferences	508	121
Travel	1,611	798
Wages and employee benefits	59,598	68,146
	<b>249,409</b>	<b>270,374</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>	<b>\$ (6,392)</b>	<b>\$ 16,240</b>

**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JANUARY 31, 2023**

	2023			2022
	Internally Restricted	Unrestricted	Total	Total
<b>NET ASSETS</b> , beginning of year	\$ 6,388	\$ 63,366	\$ 69,754	\$ 53,514
Excess (deficiency) of revenue over expenditure for the year	(6,388)	(6)	(6,394)	16,240
<b>NET ASSETS</b> , end of year	\$ -	\$ 63,360	\$ 63,360	\$ 69,754

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**WILDSIGHT KIMBERLEY/CRANBROOK BRANCH**  
**NOTE TO FINANCIAL INFORMATION**  
**JANUARY 31, 2023**

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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