



Compiled Financial Information

Greater Trail Hospice Society

December 31, 2022

Contents

	Page
Compilation Engagement Report	1
Statement of Financial Position	2
Statements of Operations and Changes in Fund Balances	3
Note to the Compiled Financial Information	4

Compilation Engagement Report

To the Management of
Greater Trail Hospice Society

On the basis of information provided by management, we have compiled the statement of financial position of Greater Trail Hospice Society as at December 31, 2022, the statements of operations and changes in fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial 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 engagement 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 purposes.

Trail, Canada
April 10, 2023

Grant Thornton LLP

Chartered Professional Accountants

GREATER TRAIL HOSPICE SOCIETY

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

	Trail Hospice Fund	Navcare Fund	Total 2022	Total 2021
CURRENT ASSETS				
Cash	\$ 112,519	\$ 71,634	\$ 184,153	\$ 75,311
Accounts receivable	6,504	13,079	19,583	5,122
	119,023	84,713	203,736	80,433
TANGIBLE CAPITAL ASSETS				
Furniture and fixtures	5,024	-	5,024	5,461
	\$ 124,047	\$ 84,713	\$ 208,760	\$ 85,894
CURRENT LIABILITIES				
Accounts payable	\$ 6,248	\$ 7,045	\$ 13,293	\$ 6,097
Deferred revenue	10,152	77,605	87,757	8,111
	16,400	84,650	101,050	14,208
FUND BALANCES				
Invested in tangible capital assets	5,024	-	5,024	5,461
Unrestricted	102,623	63	102,686	66,225
	107,647	63	107,710	71,686
	\$ 124,047	\$ 84,713	\$ 208,760	\$ 85,894

APPROVED ON BEHALF OF THE BOARD:

 Director

 Director

SEE ACCOMPANYING NOTES

GREATER TRAIL HOSPICE SOCIETY

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED DECEMBER 31, 2022

	Trail Hospice Fund	Navcare Fund	Total 2022	Total 2021
REVENUE				
Grants	\$ 34,432	\$ 46,227	\$ 80,659	\$ 20,206
Donations	43,186	-	43,186	24,795
Interior Health Authority contract	23,314	-	23,314	21,881
Fund raising	16,534	-	16,534	8,284
Nav Care Contract	12,100	-	12,100	15,750
100 People Who Care	8,015	-	8,015	14,258
Sponsorship	1,000	-	1,000	-
Fees	900	-	900	180
In memoriam donations	660	-	660	1,195
Workshop revenue	300	-	300	200
Memberships	260	-	260	360
	140,701	46,227	186,928	107,109
EXPENSES				
Accounting	1,076	1,393	2,469	743
Advertising	3,718	2,342	6,060	1,288
Amortization	437	-	437	919
Bank charges	1,119	96	1,215	1,347
Community awareness and training	4,806	-	4,806	153
Dues and fees	253	-	253	647
Fundraising	452	-	452	339
Grief program	5,930	-	5,930	5,703
Insurance	765	-	765	-
Office	5,125	-	5,125	5,663
Rent	1,735	-	1,735	1,965
Salaries and wages	69,163	35,263	104,426	58,211
Technology	-	1,253	1,253	-
Telephone	-	700	700	-
Training	10,046	2,960	13,006	13,729
Travel	115	2,157	2,272	44
	104,740	46,164	150,904	90,751
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	35,961	63	36,024	16,358
FUND BALANCES, BEGINNING OF YEAR	71,686	-	71,686	55,328
FUND BALANCES, END OF YEAR	\$ 107,647	\$ 63	\$ 107,710	\$ 71,686

SEE ACCOMPANYING NOTES

GREATER TRAIL HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2022

PURPOSE OF THE ORGANIZATION

Greater Trail Hospice Society is an organization which provides services to support palliative patients and their families. It was incorporated under the Societies Act of British Columbia as a not-for-profit organization and is a registered charity under Section 149(1) of the Income Tax Act.

1. BASIS OF ACCOUNTING

The preparation of the statement of financial position of the Greater Trail Hospice Society as at December 31, 2022 and the statement of operations and changes in fund balances for the year then ended is on the cash basis of accounting with the addition of the following:

- accounts receivable are accrued as at the reporting date.
- equipment is recorded at historical cost and is amortized over its useful life.
- accounts payable and accrued liabilities are accrued as at the reporting date.
- unrestricted contributions are recognized as revenue when received. Contributions that are restricted by third parties are recognized as revenue when the related expenses have been incurred. Where the related expenses have not been incurred, restricted contributions are recorded as deferred revenue.