

FINANCIAL INFORMATION

***Heartland Hospice Moose Jaw Inc.***

*Moose Jaw, SK*

February 28, 2023



## COMPILATION ENGAGEMENT REPORT

To: The Management of  
Heartland Hospice Moose Jaw Inc.

On the basis of information provided by management, we have compiled the statement of financial position of Heartland Hospice Moose Jaw Inc. as at February 28, 2023, the statement of operations and changes in net assets 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.

Moose Jaw, Saskatchewan  
October 3, 2023

*BTN*  
Chartered Professional Accountants

# ***Heartland Hospice Moose Jaw Inc.***

## STATEMENT OF FINANCIAL POSITION As at February 28, 2023

	2023	2022
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 157,478	\$ 56,188
Short term investment	30,331	30,155
Prepaid expenses	<u>317</u>	<u>400</u>
	188,126	86,743
PROPERTY, PLANT AND EQUIPMENT	15,908	9,148
CREDIT UNION EQUITY	<u>5</u>	<u>5</u>
	<u>\$ 204,039</u>	<u>\$ 95,896</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 180	\$ 1,532
Credit card payable	<u>1,217</u>	<u>344</u>
	1,397	1,876
NET ASSETS	<u>202,642</u>	<u>94,020</u>
	<u>\$ 204,039</u>	<u>\$ 95,896</u>

See accompanying note

# ***Heartland Hospice Moose Jaw Inc.***

## STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS For the year ended February 28, 2023

	2023	2022
REVENUE		
Contributions	\$ 133,854	\$ 69,354
Interest income	<u>176</u>	<u>155</u>
	<u>134,030</u>	<u>69,509</u>
EXPENDITURES		
Advertising and promotion	15,771	4,289
Insurance	599	590
Professional fees	954	833
Office	5,487	5,060
Repairs and maintenance	1,175	-
Interest and bank charges	911	407
Telephone and utilities	<u>511</u>	<u>-</u>
	<u>25,408</u>	<u>11,179</u>
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	108,622	58,330
NET ASSETS, BEGINNING OF YEAR	<u>94,020</u>	<u>35,690</u>
NET ASSETS, END OF YEAR	<u>\$ 202,642</u>	<u>\$ 94,020</u>

See accompanying note

# ***Heartland Hospice Moose Jaw Inc.***

NOTE TO THE FINANCIAL INFORMATION  
For the year ended February 28, 2023

---

---

1. 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 an allowance for doubtful accounts
- ◆ prepaid expenses recorded at cost
- ◆ investments recorded at cost
- ◆ property, plant and equipment amortized in accordance with amounts allowable for income tax purposes
- ◆ accounts payable and accrued liabilities
- ◆ current income taxes payable as at the reporting date