



Compiled Financial Information

Greater Trail Hospice Society

December 31, 2021

Contents

	Page
Compilation Engagement Report	1
Statement of Financial Position	2
Statements of Operations and Changes in Net Assets	3
Notes to the Compiled Financial Information	4

Compilation Engagement Report

Grant Thornton LLP
1440 Bay Ave
Trail, BC
V1R 4B1

T +1 250 368 6445
F +1 250 368 8488
www.GrantThornton.ca

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, 2021, the statements 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").

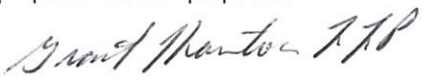
Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

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.

Trail, Canada
March 28, 2022



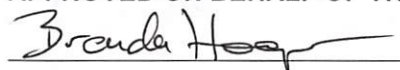
Chartered Professional Accountants

GREATER TRAIL HOSPICE SOCIETY

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

	Operating Fund	Tangible Capital Asset Fund	Total 2021	Total 2020
CURRENT ASSETS				
Cash	\$ 75,311	\$ -	\$ 75,311	\$ 54,801
Accounts receivable	5,122	-	5,122	76
Prepaid expenses	-	-	-	900
	80,433	-	80,433	55,777
TANGIBLE CAPITAL ASSETS				
Furniture and fixtures (Note 2)	-	5,461	5,461	2,866
	\$ 80,433	\$ 5,461	\$ 85,894	\$ 58,643
CURRENT LIABILITIES				
Accounts payable	\$ 6,097	\$ -	\$ 6,097	\$ 1,226
Deferred revenue (Note 3)	8,111	-	8,111	2,089
	14,208	-	14,208	3,315
FUND BALANCES				
Invested in tangible capital assets	-	5,461	5,461	2,866
Unrestricted	66,225	-	66,225	52,462
	66,225	5,461	71,686	55,328
	\$ 80,433	\$ 5,461	\$ 85,894	\$ 58,643

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, 2021

	Operating Fund	Tangible Capital Asset Fund	Total 2021	Total 2020
REVENUE				
Donations	\$ 24,795	\$ -	\$ 24,795	\$ 11,095
Interior Health Authority contract	21,881	-	21,881	21,714
Grants	20,206	-	20,206	19,546
Nav Care Contract	15,750	-	15,750	-
100 People Who Care	14,258	-	14,258	-
Fund raising	8,284	-	8,284	14,260
In memoriam donations	1,195	-	1,195	200
Memberships	360	-	360	90
Workshop revenue	200	-	200	2,620
Fees	180	-	180	-
	107,109	-	107,109	69,525
EXPENSES				
Accounting	743	-	743	718
Advertising	1,288	-	1,288	491
Amortization	-	919	919	653
Bank charges	1,347	-	1,347	1,142
Community awareness and training	153	-	153	3,313
Dues and fees	647	-	647	813
Employee benefits	5,589	-	5,589	4,851
Fundraising	339	-	339	1,936
Grief program	5,703	-	5,703	3,981
Internet	119	-	119	-
Library	1,053	-	1,053	1,311
Miscellaneous	627	-	627	905
Newsletter costs	-	-	-	294
Office	3,672	-	3,672	2,136
Rent	1,965	-	1,965	660
Salaries and wages	52,105	-	52,105	27,370
Training	13,729	-	13,729	4,764
Travel	44	-	44	80
Volunteer appreciation	192	-	192	483
Worksafe BC	517	-	517	255
	89,832	919	90,751	56,156
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	17,277	(919)	16,358	13,369
FUND BALANCES, BEGINNING OF YEAR	52,462	2,866	55,328	41,959
INTERFUND TRANSFERS (Note 4)				
Tangible capital assets purchased	(3,514)	3,514	-	-
FUND BALANCES, END OF YEAR	\$ 66,225	\$ 5,461	\$ 71,686	\$ 55,328

SEE ACCOMPANYING NOTES

GREATER TRAIL HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2021

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, 2021 and the statement of operation and net assets 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.

2. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2021	Net 2020
Equipment	\$ 7,748	\$ 2,287	\$ 5,461	\$ 2,866

GREATER TRAIL HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2021

3. DEFERRED REVENUE

The deferred revenue reported in the Operating Fund represents funds received in the current period that are related to the subsequent period. Changes in the deferred operating revenue are as follows:

	2021	2020
Balance, beginning of year	\$ 2,089	\$ -
Less: amounts recognized as revenue in the year	(2,089)	-
Plus: amounts received during the year	8,111	2,089
Balance, end of year	\$ 8,111	\$ 2,089

4. INTERFUND TRANSFERS

The organization's management carried out the following interfund transfer during the year:

- transfer from the Operating Fund to the Tangible Capital Asset Fund for the purpose of purchasing tangible capital assets: \$3,514 (2020 - \$512)