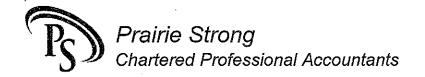
BIRD'S POINT RECREATION BOARD
FINANCIAL STATEMENTS
(UNAUDITED - SEE COMPILATION ENGAGEMENT REPORT)
FOR THE YEAR ENDED
DECEMBER 31, 2022

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#### COMPILATION ENGAGEMENT REPORT

To Management of Bird's Point Recreation Board

On the basis of information provided by management, we have compiled the financial position of Bird's Point Recreation Board as at December 31, 2022 and the statement of operations for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled 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.

Prior to compiling this financial information, this accounting firm maintained the books of account and prepared several journal entries which have an effect on this financial information.

Prairie Strong

PRAIRIE STRONG

Chartered Professional Accountants

Melville, Saskatchewan March 22, 2023

### BIRD'S POINT RECREATION BOARD STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

# (UNAUDITED - SEE COMPILATION ENGAGEMENT REPORT)

ASSET\$	<u>202</u>	<u>2</u>
Chequing account - Rec Board	\$	9,258
Chequing account - Swim Club		8,347
	\$	17,605
NET ASSETS		
Balance, beginning of year	\$	13,199
Excess of revenue over expenses		4,406
BALANCE, END OF YEAR	\$	17,605

## BIRD'S POINT RECREATION BOARD

#### STATEMENT OF OPERATIONS

## FOR THE YEAR ENDED DECEMBER 31, 2022

## (UNAUDITED - SEE COMPILATION ENGAGEMENT REPORT)

		2022
REVENUE		
Bottles	\$	256
Donations		5,075
Grants		1,659
Fundraising income		4,048
Interest		10
Swim club (Schedule 2)		8,416
Swiff clab (Screadic 2)		19,464
EXPENSES		
Equipment (Schedule 1)		5,958
Events (Schedule 1)		2,667
Parks (Schedule 1)		1,480
Swim Club (Schedule 2)		4,953
,		15,058
	<del></del>	
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$</u>	4,406
•		

#### BIRD'S POINT RECREATION BOARD NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022

## (UNAUDITED - SEE COMPILATION ENGAGEMENT REPORT)

#### 1. Organization

Bird's Point Recreation Board receives funding from donations, local Municipalities and Government grants.

#### 2. Basis of Accounting

The basis of accounting applied in the preparation of this financial information is the historical cost basis and reflects cash transactions.

# BIRD'S POINT RECREATION BOARD SCHEDULE OF EXPENSES

#### **DECEMBER 31, 2022**

(UNAUDITED - SEE COMPILATION ENGAGEMENT REPORT)		SCHEDULE 1	
Equipment		<u>2022</u>	
Wheelchair Accessible Mat	\$	5,958	
	\$	5,958	
Events			
Canada Day Barbeque	\$	286	
Children's Games	•	127	
Fireworks		1,854	
Summer Raffle		400	
	\$	2,667	
Parks			
Millennium Park	\$	789	
Regional Park		691	
	\$	1,480	

# BIRD'S POINT RECREATION BOARD SCHEDULE OF SWIM CLUB

## DECEMBER 31, 2022

	(UNAUDITED - SEE COMPILATION ENGAGEMENT REPORT)	<del></del>	SCHEDULE 2
Revenue			<u>2022</u>
Swimming lesso	ns	\$	8,416 8,416
Expenses			
Equipment			1,592
Staff			3,361
			(4,953)
Net Income		\$	3,463