

SMART RECOVERY SOCIETY OF ALBERTA
Compiled Financial Information
Year Ended August 31, 2024

SMART RECOVERY SOCIETY OF ALBERTA
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Year Ended August 31, 2024

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Chartered Professional Accountant *

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COMPILATION ENGAGEMENT REPORT

To the Management of Smart Recovery Society of Alberta

On the basis of information provided by management, I have compiled the statement of financial position of Smart Recovery Society of Alberta as at August 31, 2024, and the statements of revenues and expenditures 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.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I 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.

Calgary, AB
December 23, 2024

Antonio Masone Professional Corporation
Chartered Professional Accountant

SMART RECOVERY SOCIETY OF ALBERTA

Statement of Financial Position

August 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 3,112	\$ 6,811
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 976	\$ 975
NET ASSETS	2,136	5,836
LIABILITIES AND NET ASSETS	\$ 3,112	\$ 6,811

ON BEHALF OF THE BOARD

Director

Director

SMART RECOVERY SOCIETY OF ALBERTA
Statement of Revenues and Expenditures
Year Ended August 31, 2024

	2024	2023
REVENUES	\$ 3,543	\$ 7,146
EXPENDITURES		
Professional fees	1,888	971
Advertising and promotion	1,807	-
Training	1,413	2,865
Office	1,076	1,414
Donations	1,000	1,366
Interest and bank charges	59	59
	7,243	6,675
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,700)	\$ 471

SMART RECOVERY SOCIETY OF ALBERTA

Statement of Changes in Net Assets

Year Ended August 31, 2024

	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 5,836	\$ 5,365
DEFICIENCY OF REVENUES OVER EXPENDITURES	(3,700)	471
NET ASSETS - END OF YEAR	\$ 2,136	\$ 5,836

SMART RECOVERY SOCIETY OF ALBERTA
Notes to Compiled Financial Information
Year Ended August 31, 2024

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Smart Recovery Society of Alberta as at August 31, 2024, and the statements of revenues and expenditures and changes in net assets for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- Accounts payable and accrued liabilities.
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