



**ALBERTA NORTHWEST
PALLIATIVE CARE SOCIETY**

Financial Information

Year Ended June 30, 2025

ALBERTA NORTHWEST PALLIATIVE CARE SOCIETY
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Year Ended June 30, 2025

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COMPIILATION ENGAGEMENT REPORT

To the Members of Alberta Northwest Palliative Care Society

On the basis of information provided by management, we have compiled the statement of financial position of Alberta Northwest Palliative Care Society as at June 30, 2025, 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.

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.

Grande Prairie, Alberta
October 16, 2025

MCNABB LUCUK LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

ALBERTA NORTHWEST PALLIATIVE CARE SOCIETY
Statement of Financial Position
June 30, 2025

	2025	2024
ASSETS		
CURRENT		
Restricted cash contributions	\$ 229,027	\$ 229,925
Term deposits	-	314,575
Marketable securities	318,895	-
Accounts receivable	1,260	3,021
Interest receivable	-	23,106
Goods and services tax recoverable	1,620	3,750
Prepaid expenses	800	1,600
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	\$ 551,602	\$ 575,977
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 6,751	\$ 8,635
Employee deductions payable	7,014	4,252
Wages payable	1,141	-
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	14,906	12,887
EXTERNALLY RESTRICTED DEFERRED CONTRIBUTIONS	105,337	102,418
INTERNALLY RESTRICTED DEFERRED CONTRIBUTIONS	391,009	381,009
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	511,252	496,314
NET ASSETS		
UNRESTRICTED FUND	40,350	79,663
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	\$ 551,602	\$ 575,977

ON BEHALF OF THE BOARD



Director



Director

ALBERTA NORTHWEST PALLIATIVE CARE SOCIETY
Statement of Revenues and Expenditures
Year Ended June 30, 2025

	2025	2024
REVENUES		
Donations - received	\$ 53,996	\$ 35,686
Donations - not received	42,833	53,431
Government grants	123,799	182,471
	220,628	271,588
EXPENDITURES		
Bad debts	-	3,360
Employee benefits	500	-
Insurance	5,150	5,237
Interest and bank charges	1,415	1,563
Office	12,454	9,395
Professional fees	2,555	4,465
Program delivery	57,083	106,619
Salaries and wages	210,280	71,855
Sub-contracts	-	74,331
Telephone	3,461	3,554
Travel and vehicle expenses	1,602	869
	294,500	281,248
DEFICIENCY OF REVENUES OVER EXPENDITURES FROM OPERATIONS	(73,872)	(9,660)
OTHER INCOME		
Expense recoveries	-	69
Fundraising revenue	24,459	-
Interest income	2,238	25,885
Investment income	7,862	-
Other income	-	200
	34,559	26,154
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (39,313)	\$ 16,494

ALBERTA NORTHWEST PALLIATIVE CARE SOCIETY
Statement of Changes in Net Assets
Year Ended June 30, 2025

	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$ 79,663	\$ 63,169
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,313)	16,494
NET ASSETS - END OF YEAR	\$ 40,350	\$ 79,663

ALBERTA NORTHWEST PALLIATIVE CARE SOCIETY

Notes to Financial Information

Year Ended June 30, 2025

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Alberta Northwest Palliative Care Society as at June 30, 2025, 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 receivable less an allowance for doubtful accounts;
- term deposits recorded at cost;
- marketable securities recorded at cost;
- prepaid expenses recognized once the expense is incurred;
- accounts payable and accrued liabilities;
- restricted referred contributions recognized as revenue in the year in which the related expenses are incurred

2. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.