

THE FRIENDS OF YOHO SOCIETY
Compiled Financial Information
Year Ended December 31, 2025

THE FRIENDS OF YOHO SOCIETY
Index to Compiled Financial Information
Year Ended December 31, 2025

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COMPILATION ENGAGEMENT REPORT

To the Management of The Friends of Yoho Society

On the basis of information provided by management, we have compiled the statement of financial position of The Friends of Yoho Society as at December 31, 2025, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information (the "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.

Cox Tress Advisors LLP
Cox Tress Advisors LLP (Jun 26, 2026 16:30:14 MDT)

Golden, British Columbia
June 26, 2026

COX TRESS ADVISORS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

THE FRIENDS OF YOHO SOCIETY
Statement of Financial Position
December 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 366,479	\$ 225,373
Inventory	61,518	91,823
Provincial sales tax recoverable	-	4,164
	<u>\$ 427,997</u>	<u>\$ 321,360</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 2,999	\$ 2,998
Goods and services tax payable	9,101	1,077
Wages payable	861	2,385
Employee deductions payable	-	159
	<u>12,961</u>	<u>6,619</u>
NET ASSETS	<u>415,036</u>	<u>314,741</u>
	<u>\$ 427,997</u>	<u>\$ 321,360</u>

ON BEHALF OF THE BOARD



Alan Satterlee (Jun 29, 2026 14:05:22 MDT)

Director



Michale Lang (Jun 29, 2026 14:04:31 MDT)

Director

See note to financial information

THE FRIENDS OF YOHO SOCIETY
Statement of Changes in Net Assets
Year Ended December 31, 2025

	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$ 314,741	\$ 204,854
EXCESS OF REVENUES OVER EXPENSES	<u>100,295</u>	<u>109,887</u>
NET ASSETS - END OF YEAR	<u>\$ 415,036</u>	<u>\$ 314,741</u>

See note to financial information

THE FRIENDS OF YOHO SOCIETY
Statement of Revenues and Expenditures
Year Ended December 31, 2025

	2025	2024
REVENUES		
Cash Donations	\$ 1,753	\$ -
Corporate Donations	19,116	-
Gift & book sales	442,152	410,530
Grants	2,394	-
Individual Donations	11,952	-
Memberships	60	620
	<u>477,427</u>	<u>411,150</u>
COST OF SALES		
Purchases	247,893	178,219
Freight in and duty	6,216	9,183
	<u>254,109</u>	<u>187,402</u>
GROSS PROFIT (46.78%; 2024 - 54.42%)	<u>223,318</u>	<u>223,748</u>
EXPENSES		
Advertising and promotion	89	1,283
Business taxes, licenses and memberships	-	404
Donations	1,154	1,000
Insurance	7,019	6,428
Interest and bank charges	9,621	7,315
Office	7,855	4,584
Professional fees	7,212	3,697
Rental	300	150
Repairs and maintenance	-	206
Salaries and wages	86,172	80,619
Supplies	72	1,381
Telephone	641	723
Travel	2,888	6,071
	<u>123,023</u>	<u>113,861</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 100,295</u>	<u>\$ 109,887</u>

See note to financial information

THE FRIENDS OF YOHO SOCIETY
Statement of Cash Flows
Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 100,295	\$ 109,887
Changes in non-cash working capital:		
Inventory	30,305	(9,245)
Accounts payable	1	999
Goods and services tax payable	8,024	(367)
PST payable (receivable)	4,164	(4,280)
Wages payable	(1,524)	1,680
Employee deductions payable	(159)	159
	<u>40,811</u>	<u>(11,054)</u>
INCREASE IN CASH FLOW	141,106	98,833
Cash - beginning of year	<u>225,373</u>	<u>126,540</u>
CASH - END OF YEAR	\$ 366,479	\$ 225,373

See note to financial information

THE FRIENDS OF YOHO SOCIETY
Note to Compiled Financial Information
Year Ended December 31, 2025

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of The Friends of Yoho Society as at December 31, 2025, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- Inventory valued at cost
 - Capital assets are amortized over their useful lives
 - Accounts payable and accrued liabilities
 - Revenues are recognized when products are delivered
 - Purchases are recorded when invoices are received
-

2. DESCRIPTION OF OPERATIONS

The Friends of Yoho Society is a non-profit society incorporated under the Societies Act of British Columbia. Its main purpose is to foster the public's understanding, appreciation and enjoyment of Yoho National Park by providing educational products and services. It operates a gift shop located in Field, British Columbia. The society is a registered charity under the Income Tax Act and is exempt from income tax under Section 149(1) of the Act.

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Computer equipment	\$ 3,805	\$ 3,805	\$ -	\$ -
Furniture and fixtures	14,795	14,795	-	-
	<u>\$ 18,600</u>	<u>\$ 18,600</u>	<u>\$ -</u>	<u>\$ -</u>

4. CONTRIBUTED SERVICES

In its day-to-day operation the Organization uses the services of many volunteers. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

Friends of Yoho 2025FS

Final Audit Report

2026-06-29

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By:	Cox Tress Advisors LLP. (info@coxtress.ca)
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