MASONE AND COMPANY
Chartered Professional Accountant *

103, 2308 CENTRE ST N
CALGARY, ALBERTA T2E 2T7
T: 403-204-1544
F: 403-204-1545
MASONEANDCOMPANY.COM

- - 9325

COMPILATION ENGAGEMENT REPORT

To the Member 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, 2023, 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
January 24, 2024

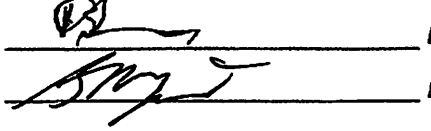
Antonio Masone Professional Corporation
Chartered Professional Accountant

FILED 202
DEC 18 2024
Registrar of Corporations
Province of Alberta

SMART RECOVERY SOCIETY OF ALBERTA
Statement of Financial Position
August 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	$ 6,811	$ 6,340
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	$ 975	$ 975
NET ASSETS	5,836	5,365
LIABILITIES AND NET ASSETS	$ 6,811	$ 6,340

ON BEHALF OF THE BOARD



Director

Director

See notes to financial information

SMART RECOVERY SOCIETY OF ALBERTA
Statement of Revenues and Expenditures
Year Ended August 31, 2023

	2023	2022
REVENUES	$ 7,146	$ 4,745
EXPENDITURES		
Training	2,865	1,507
Office	1,414	-
Donations	1,366	880
Accounting fees	971	1,050
Interest and bank charges	59	61
	6,675	3,498
EXCESS OF REVENUES OVER EXPENDITURES	$ 471	$ 1,247

See notes to financial information

SMART RECOVERY SOCIETY OF ALBERTA
Statement of Changes in Net Assets
Year Ended August 31, 2023

	2023	2022
NET ASSETS - BEGINNING OF YEAR	$ 5,365	$ 4,118
EXCESS OF REVENUES OVER EXPENDITURES	471	1,247
NET ASSETS - END OF YEAR	$ 5,836	$ 5,365

See notes to financial information

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, 2023, and the statements of revenues and expenditures and changes in net assets for the year then ended is on the historical cost basis and reflects cash transactions with the addition of:

- accounts payable and accrued liabilities
- net assets recorded at historical cost

SMART RECOVERY SOCIETY OF ALBERTA

Compiled Financial Information

Year Ended August 31, 2022

SMART RECOVERY SOCIETY OF ALBERTA
Index to Compiled Financial Information
Year Ended August 31, 2022

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COMPILATION ENGAGEMENT REPORT

To the Member 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, 2022, 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").

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Readers are cautioned that the financial information may not be appropriate for their purposes.

Calgary, AB
December 22, 2022

Antonio Masone Professional Corporation
Chartered Professional Accountant

SMART RECOVERY SOCIETY OF ALBERTA

Statement of Financial Position

August 31, 2022

		2022		2021
ASSETS				
CURRENT				
Cash	**$**	**6,340**	$	5,093
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable and accrued liabilities	**$**	**976**	$	976
NET ASSETS		**5,364**		4,117
LIABILITIES AND NET ASSETS	**$**	**6,340**	$	5,093

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

See notes to financial information

SMART RECOVERY SOCIETY OF ALBERTA

Statement of Revenues and Expenditures

Year Ended August 31, 2022

		2022		2021
REVENUES				
Donations - Receipted	**$**	**4,745**	$	4,137
Donations - Others		**-**		100
		4,745		4,237
EXPENDITURES				
Training		**1,507**		2,516
Accounting fees		**1,050**		975
Donations		**880**		2,532
Interest and bank charges		**61**		60
		3,498		6,083
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$**	**1,247**	$	(1,846)

See notes to financial information

SMART RECOVERY SOCIETY OF ALBERTA
Statement of Changes in Net Assets
Year Ended August 31, 2022

	2022	2021
NET ASSETS - BEGINNING OF YEAR	**$ 4,117**	$ 5,963
EXCESS OF REVENUES OVER EXPENDITURES	**1,247**	(1,846)
NET ASSETS - END OF YEAR	**$ 5,364**	$ 4,117

See notes to financial information

SMART RECOVERY SOCIETY OF ALBERTA
Notes to Compiled Financial Information
Year Ended August 31, 2022

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, 2022, and the statements of revenues and expenditures and changes in net assets for the year then ended is on the historical cost basis and reflects cash transactions with the addition of:

- accounts payable and accrued liabilities
- net assets recorded at historical cost

SD2418

Masone & Company
COPY

CR2200565 0098

SMART RECOVERY SOCIETY OF ALBERTA

Financial Information

Year Ended August 31, 2021

Unaudited – See Compilation Engagement Report

SMART RECOVERY SOCIETY OF ALBERTA
Index to Financial Information
Year Ended August 31, 2021
Unaudited – See Compilation Engagement Report

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Notes to Financial Statements	5

MASONE AND COMPANY
Chartered Professional Accountant *

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MASONEANDCOMPANY.COM

SD2418

CR2200565 0100

COMPILATION ENGAGEMENT REPORT

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, 2021 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.

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Readers are cautioned that the financial information may not be appropriate for their purposes.

Calgary, AB
November 3, 2021

Antonio Masone Professional Corporation
Chartered Professional Accountant

tmasone@masoneandcompany.com www.masoneandcompany.com
* Operating through Antonio Masone Professional Corporation

CR2205565 0101

SD2418

SMART RECOVERY SOCIETY OF ALBERTA

Statement of Financial Position

August 31, 2021

Unaudited – See Compilation Engagement Report

	2021	2020
ASSETS		
CURRENT		
Cash	$ 5,093	$ 7,564
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	$ 976	$ 1,601
NET ASSETS	4,117	5,963
LIABILITIES AND NET ASSETS	$ 5,093	$ 7,564

ON BEHALF OF THE BOARD

Director

Director

See notes to financial information

SD2418

SMART RECOVERY SOCIETY OF ALBERTA
Statement of Revenues and Expenditures
Year Ended August 31, 2021

Unaudited – See Compilation Engagement Report

	2021	2020
REVENUES		
Donations - receipted	$ 4,137	$ 2,321
Donations - others	100	3,031
	4,237	5,352
EXPENSES		
Donations	2,532	-
Training	2,516	1,124
Accounting fees	975	550
Interest and bank charges	60	140
	6,083	1,814
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (1,846)	$ 3,538

See notes to financial information

SMART RECOVERY SOCIETY OF ALBERTA

Statement of Changes in Net Assets

Year Ended August 31, 2021

Unaudited – See Compilation Engagement Report

S0024181

	2021	2020
NET ASSETS - BEGINNING OF YEAR	**$ 5,963**	$ 2,426
DEFICIENCY OF REVENUES OVER EXPENSES	**(1,846)**	3,538
NET ASSETS - END OF YEAR	**$ 4,117**	$ 5,964

******** DIAGNOSTIC WARNING *******

Prior year closing balance of $5,964 does not agree to current year opening balance of $5,963

See notes to financial information

SD2418

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, 2021 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;
- Net assets recorded at historical cost.

SD 5736

RECEIVED
DR
SEP 13 2021
PROPRIETE REGISTRY

CR2101476 0044

SMART RECOVERY SOCIETY OF ALBERTA

FINANCIAL STATEMENTS
August 31, 2020
Unaudited

FILED 208
SEP 27 2021
Registrar of Corporations
Province of Alberta

SD 5736

SMART RECOVERY SOCIETY OF ALBERTA

BALANCE SHEET
August 31, 2020

ASSETS

	2020	2019
CURRENT ASSETS		
Cash In Bank	7,064	2,976
Prepaid Expenses	500	500
	7,564	3,476
TOTAL ASSETS	**7,564**	**3,476**

LIABILITIES AND SURPLUS

CURRENT LIABILITIES		
Accounts Payable	1600	1,050
SURPLUS	5964	2,426
TOTAL LIABILITIES AND SURPLUS	7564	**3,476**

SD 5736

SMART RECOVERY SOCIETY OF ALBERTA

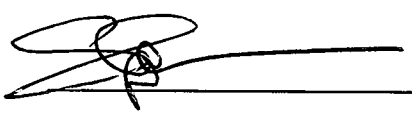
STATEMENT OF REVENUE AND EXPENDITURES
Fiscal Period Ending August 31, 2020

	2020	2019
REVENUE		
Donations - Receipted	2,321	5,618
Donations -Others	3,031	6,331
Total Revenue	5,352	**11,949**
EXPENDITURES		
Accounting Fees	550	1,050
Bank & Credit Card Charges	140	59
Insurance	-	650
Management & Admin Fees	-	5,800
Office Supplies, Website & Others	-	1,256
Training & Development Exp	1,124	1,371
Total General & Administrative Expenses	**1,814**	**10,186**
Net Revenue/Surplus	3,538	1,763
SURPLUS Beginning	2,426	**663**
TOTAL SURPLUS	**5,964**	**2,426**

Notes:

1 Smart Recovery Society of Alberta was incorporated on February 20, 2018 and subsequently granted a charitable registration.
2 These financial statements have been prepared using the accrual basis of accounting.
3 Tax receipts were issued for donations received in excess of $20.00

Approved by:



Director

Stephen Jay Warren

SD 5735

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DR
SEP 13 2021
CORPORATE REGISTRY

SMART RECOVERY SOCIETY OF ALBERTA

FINANCIAL STATEMENTS
August 31, 2019

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SEP 27 2021
Registrar of Corporations
Province of Alberta

SD 5735

SMART RECOVERY SOCIETY OF ALBERTA

BALANCE SHEET
August 31, 2019

ASSETS

	2019
CURRENT ASSETS	
Cash In Bank	2,976
Prepaid Expenses	500
	3,476
TOTAL ASSETS	**3,476**

LIABILITIES AND SURPLUS

CURRENT LIABILITIES	
Accounts Payable	1,050
SURPLUS	
Surplus Beginning	663
Surplus	1,763
Total Surplus	2,426
TOTAL LIABILITIES AND SURPLUS	**3,476**

SD 5735

SMART RECOVERY SOCIETY OF ALBERTA

STATEMENT OF REVENUE AND EXPENDITURES
Fiscal Period Ending August 31, 2019

REVENUE	
Donations - Receipted	5,618
Donations -Others	6,331
Total Revenue	**11,949**
EXPENDITURES	
Accounting Fees	1,050
Bank Charges	59
Insurance	650
Management & Admin Fees	5,800
Office Supplies, Website & Others	1,256
Training & Development Exp	1,371
Total General & Administrative Expenses	**10,186**
SURPLUS	**1,763**

Notes:

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3 Tax receipts were issued for donations received in excess of $20.00

Approved by:

_____Director

Stephen Jay Warren

SD 5734

SMART RECOVERY SOCIETY OF ALBERTA

BALANCE SHEET
August 31, 2019

ASSETS

	2019
CURRENT ASSETS	
Cash In Bank	2,976
Prepaid Expenses	500
	3,476
TOTAL ASSETS	**3,476**

LIABILITIES AND SURPLUS

CURRENT LIABILITIES	
Accounts Payable	1,050
SURPLUS	
Surplus Beginning	663
Surplus	1,763
Total Surplus	2,426
TOTAL LIABILITIES AND SURPLUS	**3,476**

FILED 208

SEP 27 2021

Registrar of Corporations
Province of Alberta

SD 5734

SMART RECOVERY SOCIETY OF ALBERTA

STATEMENT OF REVENUE AND EXPENDITURES
Fiscal Period Ending August 31, 2019

REVENUE	
Donations - Receipted	5,618
Donations -Others	6,331
Total Revenue	**11,949**
EXPENDITURES	
Accounting Fees	1,050
Bank Charges	59
Insurance	650
Management & Admin Fees	5,800
Office Supplies, Website & Others	1,256
Training & Development Exp	1,371
Total General & Administrative Expenses	**10,186**
SURPLUS	**1,763**

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_____Director

Stephen Jay Warren