

**INDEPENDENT AUDITORS' REPORT  
ON THE SUMMARY FINANCIAL STATEMENTS**

To the Board of Directors of:  
Central Alberta Child Advocacy Centre Ltd.

The accompanying summary financial statements, which comprise the summary statement of financial position as at March 31, 2021, and the summary statement of operations, are derived from the audited financial statements of Central Alberta Child Advocacy Centre Ltd. for the year ended March 31, 2021.

These summary financial statements do not contain all disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements therefore is not a substitute for reading the audited financial statements of Central Alberta Child Advocacy Centre Ltd.

**Management's Responsibility for the Summary Financial Statements**

Management is responsible for the preparation of the summary financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian auditing standard (CAS) 810, Engagements to report on summary financial statements.

**Basis for Qualified Opinion**

In common with many not-for-profit organizations, Central Alberta Child Advocacy Centre Ltd. derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Central Alberta Child Advocacy Centre Ltd. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, excess revenues over expenses, and cash flows from operations.

**Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Central Alberta Child Advocacy Centre Ltd. as at March 31, 2021, and its financial performance and its cash flows for the period ended March 31, 2021, in accordance with Canadian accounting standards for not-for-profit organizations.

Red Deer County, Alberta  
September 20, 2021

*Pivotal LLP*

Chartered Professional Accountants

**CENTRAL ALBERTA CHILD ADVOCACY CENTRE LTD.**

**SUMMARY STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2021**

	<b>ASSETS</b>	
	<b>2021</b>	<b>2020</b>
<b>CURRENT ASSETS</b>	<b>\$ 2,098,226</b>	<b>\$ 1,080,170</b>
<b>CAPITAL ASSETS</b>	<b>58,497</b>	<b>63,539</b>
	<b>\$ 2,156,723</b>	<b>\$ 1,143,709</b>
<b>CURRENT LIABILITIES</b>	<b>\$ 569,047</b>	<b>\$ 196,590</b>
<b>LONG TERM DEBT</b>	<b>40,000</b>	<b>-</b>
<b>DEFERRED CONTRIBUTIONS</b>	<b>653,488</b>	<b>517,375</b>
<b>NET ASSETS</b>		
Share capital	<b>31</b>	<b>31</b>
Net investment in capital assets	<b>94,936</b>	<b>63,539</b>
Unrestricted net assets	<b>(18,227)</b>	<b>(201,720)</b>
Internally restricted net assets	<b>335,843</b>	<b>335,843</b>
Externally restricted net assets	<b>481,605</b>	<b>232,051</b>
	<b>\$ 2,156,723</b>	<b>\$ 1,143,709</b>

**SUMMARY STATEMENT OF OPERATIONS  
MARCH 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>DONATIONS AND FUNDRAISING ACTIVITIES (NET)</b>	<b>\$ 295,195</b>	<b>\$ 454,043</b>
<b>LOTTERY ACTIVITIES (NET)</b>	<b>101,120</b>	<b>33,897</b>
<b>OPERATING ACTIVITIES (NET)</b>	<b>(314,765)</b>	<b>(273,253)</b>
<b>GOVERNMENT ASSISTANCE</b>	<b>396,448</b>	<b>18,460</b>
<b>LOSS ON DISPOSAL OF PROPERTY, PLANT, AND EQUIPMENT</b>	<b>(13,554)</b>	
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 464,444</b>	<b>\$ 233,147</b>