



Grant Thornton

Financial Statements

(Unaudited - see Notice to Reader)

Nova Scotia Board of Registration of Embalmers
and Funeral Directors

December 31, 2017

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Notice to Reader

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On the basis of information provided by the organization, we have compiled the statement of financial position of Nova Scotia Board of Registration of Embalmers and Funeral Directors as at December 31, 2017 and the statements of operations and changes in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Sydney, Canada
February 27, 2018

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

Nova Scotia Board of Registration of Embalmers and Funeral Directors

Statements of Operations and Changes in Net Assets

(Unaudited - see Notice to Reader)

Year ended December 31

| | 2017 | 2016 |
|--------------------------------------|-------------------|-------------------|
| Revenues | <u>\$ 104,985</u> | <u>\$ 101,087</u> |
| Expenditures | | |
| Board meetings | 6,203 | 5,469 |
| Bursary | 250 | - |
| Conferences and seminars | 3,129 | - |
| Depreciation | 87 | 109 |
| Dues and fees | 296 | 392 |
| Exam fees | 3,964 | 3,433 |
| Insurance | 1,200 | 1,200 |
| Interest and bank charges | 305 | 289 |
| Miscellaneous | 190 | 75 |
| Office | 1,767 | 1,861 |
| Professional fees | 2,297 | 2,481 |
| Telephone | 1,427 | 1,310 |
| Wages | 29,552 | 29,553 |
| Website | <u>1,012</u> | <u>3,732</u> |
| | <u>51,679</u> | <u>49,904</u> |
| Excess of revenues over expenditures | <u>\$ 53,306</u> | <u>\$ 51,183</u> |
| Surplus, beginning of year | \$ 177,700 | \$ 126,517 |
| Excess of revenues over expenditures | <u>53,306</u> | <u>51,183</u> |
| Surplus, end of year | <u>\$ 231,006</u> | <u>\$ 177,700</u> |

Nova Scotia Board of Registration of Embalmers and Funeral Directors

Statement of Financial Position

(Unaudited - see Notice to Reader)

December 31

2017

2016

Assets

Current

Cash

\$ 182,827 \$ 130,012

Short term investment

51,492 51,320

234,319 181,332

Office equipment

349 436

\$ 234,668 \$ 181,768

Liabilities

Current

Payables and accruals

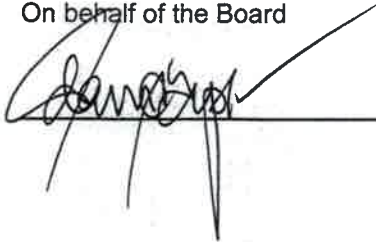
\$ 3,662 \$ 4,068

Surplus

231,006 177,700

\$ 234,668 \$ 181,768

On behalf of the Board



Member



Member