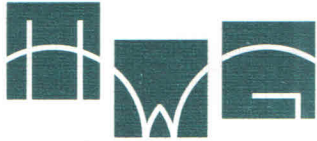


**LOWER MAINLAND
FOOT CARE NURSES ASSOCIATION**

Financial Statements

Year Ended December 31, 2019

(Unaudited - See Notice To Reader)



HWG, Chartered Professional Accountants

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Lower Mainland Foot Care Nurses Association as at December 31, 2019 and the statements of changes in net assets and revenues and expenditures 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.

HWG

Surrey, BC
January 31, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS

A Partnership of Incorporated Professionals

Suite 200-17618 58th Ave, Surrey, BC, V3S 1L3
Web Site: www.hwgca.com



Phone: 604-576-9121 Fax: 604-576-2890
E-mail: hwgca@hwgca.com

LOWER MAINLAND FOOT CARE NURSES ASSOCIATION

Statement of Financial Position

December 31, 2019

(Unaudited - See Notice To Reader)

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 3,777	\$ 4,138
Accounts receivable	-	240
	<u>\$ 3,777</u>	<u>\$ 4,378</u>
LIABILITIES		
CURRENT		
Accounts payable	\$ 1,214	\$ 1,573
NET ASSETS	<u>2,563</u>	<u>2,805</u>
	<u>\$ 3,777</u>	<u>\$ 4,378</u>

APPROVED BY

_____ Director

_____ Director

LOWER MAINLAND FOOT CARE NURSES ASSOCIATION

Statement of Changes in Net Assets

Year Ended December 31, 2019

(Unaudited - See Notice To Reader)

	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 2,805	\$ 4,747
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(242)</u>	<u>(1,942)</u>
NET ASSETS - END OF YEAR	<u>\$ 2,563</u>	<u>\$ 2,805</u>

LOWER MAINLAND FOOT CARE NURSES ASSOCIATION
Statement of Revenues and Expenditures
Year Ended December 31, 2019
(Unaudited - See Notice To Reader)

	2019	2018
REVENUES		
Membership fees	\$ 4,890	\$ 4,280
Conference	2,380	1,255
	<u>7,270</u>	<u>5,535</u>
EXPENDITURES		
Accounting fees	2,621	2,385
Advertising and promotion	607	200
Bad debts	200	-
Conference	587	1,276
Credit card charges	253	182
Dues and subscriptions	390	169
Education	-	100
Interest and bank charges	23	21
Legal fees	628	1,233
Meetings	574	564
Office	30	46
Website	1,599	1,301
	<u>7,512</u>	<u>7,477</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (242)	\$ (1,942)