

WORLD NEIGHBOURS CANADA SOCIETY

Financial Statements

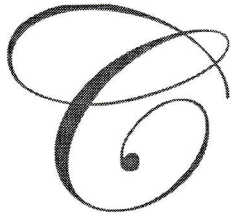
Year Ended June 30, 2026

WORLD NEIGHBOURS CANADA SOCIETY

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Serving Locally

Casorso & Company

Chartered Professional Accountants

Ph: (250) 498-4977 Fax: (250) 498-4330

COMPILATION ENGAGEMENT REPORT

To the Members of World Neighbours Canada Society

On the basis of information provided by the society, we have compiled the statement of financial position of World Neighbours Canada Society as at June 30, 2026, 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 statements ("financial information").

The Society is responsible for the accompanying financial statements, 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 statements.

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 statements provided by the society. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial statements.

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

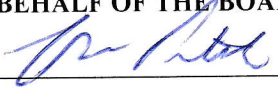
Casorso & Company

Chartered Professional Accountants

Oliver, British Columbia
September 1, 2026

WORLD NEIGHBOURS CANADA SOCIETY**Statement of Financial Position****June 30, 2026**

	2026	2025
ASSETS		
CURRENT		
Cash	\$ 489	\$ 10,857
Term deposits	206,500	220,800
Interest receivable	2,127	3,322
	\$ 209,116	\$ 234,979
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 3,001	\$ 3,001
NET ASSETS		
General fund	111,115	136,978
Restricted fund	95,000	95,000
	206,115	231,978
	\$ 209,116	\$ 234,979

ON BEHALF OF THE BOARD

Director_____
Director

See notes to financial statements

WORLD NEIGHBOURS CANADA SOCIETY**Statement of Revenues and Expenditures****Year Ended June 30, 2026**

	2026	2025
RECEIPTS		
Donations	\$ 81,637	\$ 73,517
Other revenue	4,792	5,767
	86,429	79,284
DIRECT COSTS		
Burkina Faso, Africa costs	59,000	29,000
Nepal costs	30,200	10,000
Honduras costs	14,937	20,000
	104,137	59,000
RECEIPTS NET OF DIRECT COSTS	(17,708)	20,284
EXPENSES		
Professional fees	3,806	3,618
Office	2,730	3,575
Insurance	902	876
Business taxes, licenses and memberships	717	529
	8,155	8,598
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENSES	\$ (25,863)	\$ 11,686

See notes to financial statements

WORLD NEIGHBOURS CANADA SOCIETY**Statement of Changes in Net Assets****Year Ended June 30, 2026**

	General Fund	Restricted Fund	2026	2025
NET ASSETS - BEGINNING OF YEAR	\$ 136,978	\$ 95,000	\$ 231,978	\$ 220,292
DEFICIENCY OF RECEIPTS OVER EXPENSES	(25,863)	-	(25,863)	11,686
NET ASSETS - END OF YEAR	\$ 111,115	\$ 95,000	\$ 206,115	\$ 231,978

See notes to financial statements

WORLD NEIGHBOURS CANADA SOCIETY

Notes to Financial Statements

Year Ended June 30, 2026

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of World Neighbours Canada Society as at June 30, 2026, 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:

- deferral method of accounting for contributions.
 - restricted contributions are recognized as revenue in the year in which the related expenses are incurred.
 - unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
 - endowment contributions are recognized as direct increases in net assets.
 - restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.
 - the average annual revenues recognized in the statement of operations for the current and preceding period of the Organization, and any entities it controls, was less than \$500,000. Since the Organization meets the criteria for small not-for-profit organizations, it does not record the acquisition of tangible capital assets and intangible assets. These acquisitions are expensed at the date of acquisition. No assets have been expensed by the organization in prior years. \$ NIL in tangible capital assets and \$ NIL in intangible assets were expensed in the statement of operations for the current year
 - investments are recorded at cost.
 - investment interest is recorded on an accrual basis.
 - accounts payable and accrued liabilities;
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