

Financial Information of

**LUMARA GRIEF AND
BEREAVEMENT CARE SOCIETY**

And Compilation Engagement Report thereon

Year ended March 31, 2026



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COMPILATION ENGAGEMENT REPORT

To the Directors of Lumara Grief and Bereavement Care Society

On the basis of information provided by management, we have compiled the balance sheet of Lumara Grief and Bereavement Care Society as at March 31, 2026, the statement of operations and statement of changes in net assets for the year then ended, and notes, comprising the basis of accounting applied in the preparation of the compiled financial information and, if applicable, other explanatory 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.

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 information.

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 information provided by management. Accordingly, we 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.

The comparative information presented as at and for the year ended March 31, 2025 was subject to a review engagement.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Vancouver, Canada

June 24, 2026

LUMARA GRIEF AND BEREAVEMENT CARE SOCIETY

Balance Sheet

March 31, 2026, with comparative information for 2025

	2026	2025
Assets		
Current assets:		
Cash and cash equivalents	\$ 272,985	\$ 361,721
Goods and services tax receivable	-	21,974
Inventories	1,430	1,430
Prepaid expenses	27,756	12,489
	302,171	397,614
Tangible capital assets	19,141	24,656
	\$ 321,312	\$ 422,270

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 18,514	\$ 16,412
Deferred contributions	185,477	243,323
	203,991	259,735
Net assets:		
Unrestricted	117,321	62,535
Internally restricted fund	-	100,000
	117,321	162,535
	\$ 321,312	\$ 422,270

See accompanying notes to financial information.

Approved on behalf of the Board:



Director



Director

LUMARA GRIEF AND BEREAVEMENT CARE SOCIETY

Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Revenue:		
Donations	\$ 174,964	\$ 135,462
Fundraising	3,000	2,500
Foundation grants	400,000	398,250
Gaming grant	180,000	225,000
Government funding	137,238	101,199
Interest income	54,110	43,471
Membership fees	705	909
Other	5,922	2,826
Program contributions	104,252	92,347
	1,060,191	1,001,964
Expenses:		
Amortization	5,514	7,205
Bank charges and interest	4,887	4,310
Counselling	69,099	89,406
Facility rent	127,311	134,498
Insurance	4,319	3,915
Marketing	10,230	15,488
Office and general	91,678	89,308
Professional fees	327,353	297,097
Rent	24,482	26,835
Salaries and benefits	407,578	405,421
Travel	32,954	51,041
	1,105,405	1,124,524
Deficiency of revenue over expenses	\$ (45,214)	\$ (122,560)

See accompanying notes to financial information.

LUMARA GRIEF AND BEREAVEMENT CARE SOCIETY

Statement of Changes in Net Assets

Year ended March 31, 2026, with comparative information for 2025

	Unrestricted	Internally restricted fund	2026 Total
Balance, beginning of year	\$ 62,535	\$ 100,000	\$ 162,535
Deficiency of revenue over expenses	(45,214)	-	(45,214)
Balance, end of year	\$ 17,321	\$ 100,000	\$ 117,321

	Unrestricted	Internally restricted fund	2025 Total
Balance, beginning of year	\$ 185,095	\$ 100,000	\$ 285,095
Deficiency of revenue over expenses	(122,560)	-	(122,560)
Balance, end of year	\$ 62,535	\$ 100,000	\$ 162,535

See accompanying notes to financial information.

LUMARA GRIEF AND BEREAVEMENT CARE SOCIETY

Notes to Financial Information

Year ended March 31, 2026

1. Basis of accounting:

The basis of accounting applied in the preparation of the balance sheet of Lumara Grief and Bereavement Care Society as at March 31, 2026, and the statement of operations for the year then ended, is on the historical cost basis, reflecting cash transactions with the addition of the following:

- Accounts receivable.
- Inventory is valued at the lower of cost and net realizable value.
- Prepaid expenses and deposits.
- Tangible capital assets are amortized over their estimated useful life.
- Deferred contributions are recognized when related expenses are incurred.
- Accounts payable and accrued liabilities.

2. Deferred contributions:

Deferred contributions relate to expenses of future periods. Below represents the unspent externally restricted donations for specific programs that will be run subsequent to the current fiscal year.

	2026	2025
Balance, beginning of year	\$ 243,323	\$ 223,728
Add restricted funding received in the year	182,555	265,572
Less amounts spent and recognized as revenue in the year	(240,401)	(246,156)
	<u>\$ 185,477</u>	<u>\$ 243,323</u>

The breakdown of deferred contribution balances by source is as follow:

	2026	2025
Deferred contributions related to grants received from provincial government - community gaming grant	\$ 135,000	\$ 135,000
Deferred contributions related to the Love, Cora Program	45,913	53,159
Deferred contributions related to the Rose Family Student Bursary	4,564	5,831
Deferred contributions related to the Community Action Initiative	-	49,333
	<u>\$ 185,477</u>	<u>\$ 243,323</u>

LUMARA GRIEF AND BEREAVEMENT CARE SOCIETY

Notes to Financial Information

Year ended March 31, 2026

3. Employee and contractor remuneration:

For the year ended March 31, 2026, the Society paid total remuneration of \$314,423 (2025 - \$232,523) to two (2025 - two) employees and one (2025 - nil) contractors, each of whom received total annual remuneration greater than \$75,000.