# **REVIEW ENGAGEMENT REPORT**

To the directors of Joy Beyond Vision Community

We have reviewed the statement of financial position of Joy Beyond Vision Community as at June 30, 2023 and the statement of operation for the year ended June 30, 2023 Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to use by the Organizations.

According to the filing of return for non-profit organizations described in paragraph 149(I)(1) of the Income Tax Act:

An organization may have to file the return if:

- . It recreived or is entitled to receive taxable dividendeds, interest, rentals or royalities of more than \$10,000 in the fiscal period;
- . It owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period; or
- . It had to file a NPO return for a previous fiscal period.

We have determined to complete the return of T3010 for this fiscal period. Based on our review, nothing has come to our attention that causes us to believe that these financial statements are, in all material respects, in accordance with Canadian generally accept accounting principles.

Richmond Hill, Ont. 04-Dec-23

Magdalene Wong, AICB

#### WINVER ACCOUNTING PARTNERS

155 West Beaver Creek, Suite 29, Richmond Hill, Ont. L4B 2N1 Tel: (416)618-8674 Fax: (888) 764-3088 Email: winverag@gmail.com Joy Beyond Vision Community Financial Statements From 07/01/2022 to 06/30/2023 Unaudited - See Notice of Reader

#### Joy Beyond Vision Community Statement of financial position As at June 30, 2023

#### (Unaudited - See Notice to Reader)

	ASSETS		<u>2023</u>					
CURRENT	Cash in Bank <b>Furniture and Equipment</b> Less: Accumulated amortization	\$	92,234.75 \$ 3,974.53 (794.91) 3,179.62	114,819.32 4,968.16 (993.63) 3,974.53				
TOTAL ASSETS		<u>\$</u>	95,414.37 \$	118,793.85				
CURRENT LIABLITIES								
CURRENT Govertment loan TOTAL LIABILITIES	Accounts payable and accrued liabilities June 1 2020	<b>\$</b> \$ \$	<b>32,980.66</b> \$ 40,000.00 \$ 72,980.66 \$	40,000.00				
FUNDING BALANCE	(Deficit), Beginning of the year (Deficit), End of the year	\$ \$	53,283.10 \$ (30,849.39) \$					
TOTAL FUNDING BALANCE		\$	22,433.71 \$	53,283.10				
TOTAL LIABILITIES AND FUNDING BALANCE		<u>\$</u>	95,414.37 \$	118,793.85				

On Behalf Of The Board

Paul Wong, Treasurer

Danny Lapan Leung, Director

## Joy Beyond Vision Community Statement of Operations For the year ended June 30, 2023 (Unaudited - See Notice to Reader)

Revenues         Sales revenue         \$         67,106.99         \$         66,199.88           Fund Raise Events         \$         32,328.50         \$         19,620.12           Donations         \$         112,193.45         \$         87,355.84           Other Income-HST return         \$         -         \$         2,810.00           Employment Subsidy by Govt         \$         -         \$         2,810.00           Enverues Total         \$         211,628.94         \$         175,985.84           Cost of food supplies         \$         22,004.41         \$         20,894.45           supplies café         \$         10,097.85         \$         9,743.97           \$         32,102.26         \$         30,638.42           Deductible expenses         \$         -         \$         -           adverstising flyer/business card         -         \$         2,15.50           Accounting fees         \$         -         \$         2,2686.56           monthly wages         \$         141,392.15         \$         122,814.73           Equipment & Furniture         \$         -         \$         4,759.72           telephone expenses         \$		<u>2023</u>			<u>2022</u>	
Sales revenue       \$       67,106.99       \$       66,199.88         Fund Raise Events       \$       32,328.50       \$       19,620.12         Donations       \$       112,193.45       \$       87,355.84         Other Income-HST return       \$       -       \$       2,810.00         Employment Subsidy by Govt       \$       -       \$       -         Revenues Total       \$       211,628.94       \$       175,985.84         Cost of food supplies       \$       22,004.41       \$       20,894.45         supplies café       \$       10,097.85       9,743.97         \$       32,102.26       \$       30,638.42         Deductible expenses       \$       -       -         adverstising flyer/business card       -       \$       -         Accounting fees       \$       -       \$       -         Insurance       \$       3,166.56       \$       4,224.75         Transportation expenses       \$       17,964.58       \$       22,686.56         monthy wages       \$       141,392.15       \$       122,814.73         Equipment & Furniture       \$       -       \$       4,759.72	<b>B</b>					
Fund Raise Events       \$ 32,328.50 \$ 19,620.12         Donations       \$ 112,193.45 \$ 87,355.84         Other Income-HST return       \$ - \$ 2,810.00         Employment Subsidy by Govt       - \$         Revenues Total       \$ 211,628.94 \$ 175,985.84         Cost of food supplies         food purchase       \$ 22,004.41 \$ 20,894.45         supplies café       \$ 10,097.85 \$ 9,743.97         \$ 32,102.26 \$ 30,638.42         Deductible expenses         adverstising flyer/business card         Accounting fees       \$ 2,319.06         Insurance       \$ 3,166.56 \$ 4,224.75         Transportation expenses       \$ - \$ \$ 2,866.56         monthly wages       \$ 141,392.15 \$ 122,814.73         Equipment & Furniture       \$ - \$ 4,759.72         telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 210,376.07 \$ 157,182.17 <td></td> <td>•</td> <td>07 400 00</td> <td>•</td> <td>00 400 00</td>		•	07 400 00	•	00 400 00	
Donations       \$ 112,193.45       \$ 87,355.84         Other Income-HST return       \$ -       \$ 2,810.00         Employment Subsidy by Govt       \$ -       \$ -         Revenues Total       \$ 211,628.94       \$ 175,985.84         Cost of food supplies       \$ 22,004.41       \$ 20,894.45         food purchase       \$ 22,004.41       \$ 20,894.45         supplies café       \$ 10,097.85       \$ 9,743.97         \$ 32,102.26       \$ 30,638.42         Deductible expenses       \$ 2,319.06         adverstising flyer/business card       \$ 2,319.06         Accounting fees       \$ 2,319.06         Insurance       \$ 3,166.56       4,224.75         Transportation expenses       \$ -       \$ 215.50         Administration / Operational expenses       \$ 141,392.15       \$ 122,814.73         Equipment & Furniture       \$ -       \$ 4,759.72         telephone expenses       \$ 1,270.63       \$ 634.48         Program & Event       \$ 35,699.65       -         rent       \$ 4,320.00       \$ -         Bank Service Charge       \$ 648.53       \$ 852.80         Donation Support       \$ 2,800.00       -         Amortization       \$ 794.91       \$ 993.63 <td></td> <td></td> <td></td> <td></td> <td></td>						
Other Income-HST return         \$         -         \$         2,810.00           Employment Subsidy by Govt         \$         -         \$					,	
Employment Subsidy by Govt       \$       -       \$       -         Revenues Total       \$       211,628.94       \$       175,985.84         Cost of food supplies       food purchase       \$       22,004.41       \$       20,894.45         supplies café       \$       10,097.85       \$       9,743.97         Deductible expenses       \$       32,102.26       \$       30,638.42         Deductible expenses       \$       -       \$       -         adverstising flyer/business card       Accounting fees       \$       -       \$         Professional fees       \$       2,319.06       -       \$       -         Insurance       \$       3,166.56       \$       4,224.75       \$         Transportation expenses       \$       -       \$       22,686.56       \$       4,228.47.3         Equipment & Furniture       \$       -       \$       4,759.72       \$       122,814.73         Equipment & Event       \$       35,699.65       -       -       \$       -         rent       \$       4,320.00       \$       -       \$       -       \$         Bank Service Charge       \$       648.53       \$ </td <td></td> <td>\$</td> <td>112,193.45</td> <td></td> <td></td>		\$	112,193.45			
Cost of food supplies           food purchase         \$ 22,004.41 \$ 20,894.45           supplies café         \$ 10,097.85 \$ 9,743.97           Deductible expenses         \$ 32,102.26 \$ 30,638.42           Deductible expenses         \$ 3,166.56 \$ 4,224.75           Insurance         \$ 3,166.56 \$ 4,224.75           Transportation expenses         \$ - \$ 215.50           Administration / Operational expenses         \$ 17,964.58 \$ 22,686.56           monthly wages         \$ 17,964.58 \$ 22,686.56           monthly wages         \$ 141,392.15 \$ 122,814.73           Equipment & Furniture         \$ - \$ 4,759.72           telephone expenses         \$ 1,270.63 \$ 634.48           Program & Event         \$ 35,699.65 \$ -           rent         \$ 4,320.00 \$ -           Bank Service Charge         \$ 648.53 \$ 852.80           Donation Support         \$ 2,800.00 \$ -           Amortization         \$ 794.91 \$ 993.63           TOTAL EXPENSES         \$ 210,376.07 \$ 157,182.17           (LOSS)/GAIN BEFORE INCOME TAXES		\$	-		2,810.00	
Cost of food supplies           food purchase         \$ 22,004.41 \$ 20,894.45           supplies café         \$ 10,097.85 \$ 9,743.97           Deductible expenses         \$ 32,102.26 \$ 30,638.42           Deductible expenses         \$ 3,166.56 \$ 4,224.75           Insurance         \$ 3,166.56 \$ 4,224.75           Transportation expenses         \$ - \$ 215.50           Administration / Operational expenses         \$ 17,964.58 \$ 22,686.56           monthly wages         \$ 17,964.58 \$ 22,686.56           monthly wages         \$ 141,392.15 \$ 122,814.73           Equipment & Furniture         \$ - \$ 4,759.72           telephone expenses         \$ 1,270.63 \$ 634.48           Program & Event         \$ 35,699.65 \$ -           rent         \$ 4,320.00 \$ -           Bank Service Charge         \$ 648.53 \$ 852.80           Donation Support         \$ 2,800.00 \$ -           Amortization         \$ 794.91 \$ 993.63           TOTAL EXPENSES         \$ 210,376.07 \$ 157,182.17           (LOSS)/GAIN BEFORE INCOME TAXES		\$	-		-	
food purchase       \$       22,004.41       \$       20,894.45         supplies café       \$       10,097.85       \$       9,743.97         Badverstising flyer/business card       \$       32,102.26       \$       30,638.42         Deductible expenses       \$       -       \$       -       \$         Accounting fees       \$       -       \$       -       \$         Professional fees       \$       2,319.06       \$       -       \$         Insurance       \$       3,166.56       \$       4,224.75         Transportation expenses       \$       -       \$       22,686.56         monthly wages       \$       141,392.15       \$       122,814.73         Equipment & Furniture       \$       -       \$       4,759.72         telephone expenses       \$       1,270.63       \$       634.48         Program & Event       \$       35,699.65       -       -         rent       \$       4,320.00       \$       -         Bank Service Charge       \$       648.53       \$       852.80         Donation Support       \$       2,800.00       -       -         (LOSS)/GAIN BEFORE INCOME	Revenues Total	\$	211,628.94	\$	175,985.84	
food purchase       \$       22,004.41       \$       20,894.45         supplies café       \$       10,097.85       \$       9,743.97         Badverstising flyer/business card       \$       32,102.26       \$       30,638.42         Deductible expenses       \$       -       \$       -       \$         Accounting fees       \$       -       \$       -       \$         Professional fees       \$       2,319.06       \$       -       \$         Insurance       \$       3,166.56       \$       4,224.75         Transportation expenses       \$       -       \$       22,686.56         monthly wages       \$       141,392.15       \$       122,814.73         Equipment & Furniture       \$       -       \$       4,759.72         telephone expenses       \$       1,270.63       \$       634.48         Program & Event       \$       35,699.65       -       -         rent       \$       4,320.00       \$       -         Bank Service Charge       \$       648.53       \$       852.80         Donation Support       \$       2,800.00       -       -         (LOSS)/GAIN BEFORE INCOME	Cost of food supplies					
supplies café         \$ 10,097.85         9,743.97           Supplies café         \$ 32,102.26         \$ 30,638.42           Deductible expenses         adverstising flyer/business card         -         \$ 32,102.26         \$ 30,638.42           Accounting fees         \$ -         \$ \$ -         \$ -         \$ -           Professional fees         \$ 2,319.06         -         \$ -         \$ -           Insurance         \$ 3,166.56         \$ 4,224.75         \$ -         \$ 215.50           Administration / Operational expenses         \$ -         \$ 2,2686.56         \$ -         \$ 2,686.56           monthly wages         \$ 141,392.15         \$ 122,814.73         \$ 22,686.56         \$ 142,814.73           Equipment & Furniture         \$ -         \$ 4,759.72         \$ 122,814.73         \$ 634.48           Program & Event         \$ 35,699.65         -         -         \$ 4,759.72           telephone expenses         \$ 1,270.63         \$ 634.48         \$ -         -         \$ 4,759.72           telephone expenses         \$ 1,270.63         \$ 634.48         \$ -         -         -           Bank Service Charge         \$ 2,800.00         \$ -         -         -           Amortization         \$ 794.91		\$	22 004 41	\$	20 894 45	
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Deductible expenses           adverstising flyer/business card           Accounting fees         \$ - \$ -           Professional fees         \$ 2,319.06           Insurance         \$ 3,166.56 \$ 4,224.75           Transportation expenses         \$ - \$ 215.50           Administration / Operational expenses         \$ 17,964.58 \$ 22,686.56           monthly wages         \$ 141,392.15 \$ 122,814.73           Equipment & Furniture         \$ - \$ 4,759.72           telephone expenses         \$ 1,270.63 \$ 634.48           Program & Event         \$ 35,699.65 \$ -           rent         \$ 4,320.00 \$ -           Bank Service Charge         \$ 648.53 \$ 852.80           Donation Support         \$ 2,800.00 \$ -           Amortization         \$ 794.91 \$ 993.63           TOTAL EXPENSES         \$ 210,376.07 \$ 157,182.17           (LOSS)/GAIN BEFORE INCOME TAXES         \$ 210,376.07 \$ 157,182.17		\$				
Accounting fees       \$       -       \$       -         Professional fees       \$       2,319.06       -       -         Insurance       \$       3,166.56       \$       4,224.75         Transportation expenses       \$       -       \$       215.50         Administration / Operational expenses       \$       -       \$       215.50         Administration / Operational expenses       \$       17,964.58       \$       22,686.56         monthly wages       \$       141,392.15       \$       122,814.73         Equipment & Furniture       \$       -       \$       4,759.72         telephone expenses       \$       1,270.63       \$       634.48         Program & Event       \$       35,699.65       -       -         rent       \$       4,320.00       \$       -         Bank Service Charge       \$       648.53       \$       852.80         Donation Support       \$       2,800.00       -       -         Amortization       \$       794.91       \$       993.63         TOTAL EXPENSES       \$       210,376.07       \$       157,182.17          \$	Deductible expenses	<u> </u>	,	<u>+</u>		
Accounting fees       \$       -       \$       -         Professional fees       \$       2,319.06       -       -         Insurance       \$       3,166.56       \$       4,224.75         Transportation expenses       \$       -       \$       215.50         Administration / Operational expenses       \$       -       \$       215.50         Administration / Operational expenses       \$       17,964.58       \$       22,686.56         monthly wages       \$       141,392.15       \$       122,814.73         Equipment & Furniture       \$       -       \$       4,759.72         telephone expenses       \$       1,270.63       \$       634.48         Program & Event       \$       35,699.65       -       -         rent       \$       4,320.00       \$       -         Bank Service Charge       \$       648.53       \$       852.80         Donation Support       \$       2,800.00       -       -         Amortization       \$       794.91       \$       993.63         TOTAL EXPENSES       \$       210,376.07       \$       157,182.17          \$						
Professional fees       \$ 2,319.06         Insurance       \$ 3,166.56 \$ 4,224.75         Transportation expenses       \$ - \$ 215.50         Administration / Operational expenses       \$ 17,964.58 \$ 22,686.56         monthly wages       \$ 141,392.15 \$ 122,814.73         Equipment & Furniture       \$ - \$ 4,759.72         telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 2,800.00 \$ -         Mortization       \$ 2,800.00 \$ -         Korpication       \$ 2,800.00 \$ -         Mortization       \$ 2,800.00 \$ -         Korpication       \$ 2,800.00 \$ -         Mortization       \$ 2,800.00 \$ -         Version       \$ 2,800.00 \$ -         Mortization       \$ 53,283.10 \$ 65,117.85         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 33,283.10 \$ 65,117.85         (DEFICIT), BEGINNING OF YEAR       \$ 33,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)	• •	Φ.		Φ.		
Insurance       \$ 3,166.56 \$ 4,224.75         Transportation expenses       \$ - \$ 215.50         Administration / Operational expenses       \$ 17,964.58 \$ 22,686.56         monthly wages       \$ 141,392.15 \$ 122,814.73         Equipment & Furniture       \$ - \$ 4,759.72         telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)	5		-	\$	-	
Transportation expenses       \$       -       \$       215.50         Administration / Operational expenses       \$       17,964.58       \$       22,686.56         monthly wages       \$       141,392.15       \$       122,814.73         Equipment & Furniture       \$       -       \$       4,759.72         telephone expenses       \$       1,270.63       \$       634.48         Program & Event       \$       35,699.65       \$       -         rent       \$       4,320.00       \$       -         Bank Service Charge       \$       648.53       \$       852.80         Donation Support       \$       2,800.00       \$       -         Amortization       \$       794.91       \$       993.63         TOTAL EXPENSES       \$       210,376.07       \$       157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$       53,283.10       \$       65,117.85         (DEFICIT), END OF YEAR       \$       (30,849.39)       \$       (11,834.75)				•	4 00 4 75	
Administration / Operational expenses       \$ 17,964.58 \$ 22,686.56         monthly wages       \$ 141,392.15 \$ 122,814.73         Equipment & Furniture       \$ - \$ 4,759.72         telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)			3,166.56		,	
monthly wages       \$ 141,392.15 \$ 122,814.73         Equipment & Furniture       \$ - \$ 4,759.72         telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 53,283.10 \$ 65,117.85         (DEFICIT), BEGINNING OF YEAR       \$ (30,849.39) \$ (11,834.75)			-			
Equipment & Furniture       \$ - \$ 4,759.72         telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)						
telephone expenses       \$ 1,270.63 \$ 634.48         Program & Event       \$ 35,699.65 \$ -         rent       \$ 4,320.00 \$ -         Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 53,283.10 \$ 65,117.85         (DEFICIT), BEGINNING OF YEAR       \$ (30,849.39) \$ (11,834.75)			141,392.15		,	
Program & Event       \$ 35,699.65 \$       -         rent       \$ 4,320.00 \$       -         Bank Service Charge       \$ 648.53 \$       852.80         Donation Support       \$ 2,800.00 \$       -         Amortization       \$ 794.91 \$       993.63         TOTAL EXPENSES       \$ 210,376.07 \$       157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$       65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)       11,834.75)	• •		-			
rent       \$ 4,320.00 \$       -         Bank Service Charge       \$ 648.53 \$       852.80         Donation Support       \$ 2,800.00 \$       -         Amortization       \$ 794.91 \$       993.63         TOTAL EXPENSES       \$ 210,376.07 \$       157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$       65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$       (11,834.75)					634.48	
Bank Service Charge       \$ 648.53 \$ 852.80         Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)	-				-	
Donation Support       \$ 2,800.00 \$ -         Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 53,283.10 \$ 65,117.85         (DEFICIT), BEGINNING OF YEAR       \$ (30,849.39) \$ (11,834.75)					-	
Amortization       \$ 794.91 \$ 993.63         TOTAL EXPENSES       \$ 210,376.07 \$ 157,182.17         (LOSS)/GAIN BEFORE INCOME TAXES       \$ 53,283.10 \$ 65,117.85         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)		\$		-	852.80	
(LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)	••				-	
(LOSS)/GAIN BEFORE INCOME TAXES         (DEFICIT), BEGINNING OF YEAR       \$ 53,283.10 \$ 65,117.85         (DEFICIT), END OF YEAR       \$ (30,849.39) \$ (11,834.75)	Amortization	\$				
(DEFICIT), BEGINNING OF YEAR\$53,283.10\$65,117.85(DEFICIT), END OF YEAR\$(30,849.39)\$(11,834.75)	TOTAL EXPENSES	\$	210,376.07	\$	157,182.17	
(DEFICIT), BEGINNING OF YEAR\$53,283.10\$65,117.85(DEFICIT), END OF YEAR\$(30,849.39)\$(11,834.75)						
(DEFICIT), BEGINNING OF YEAR\$53,283.10\$65,117.85(DEFICIT), END OF YEAR\$(30,849.39)\$(11,834.75)	(LOSS)/GAIN BEFORE INCOME TAXES					
(DEFICIT), END OF YEAR\$(30,849.39)\$(11,834.75)TOTAL, END OF YEAR\$22,433.71\$53,283.10	(DEFICIT), BEGINNING OF YEAR	\$	53,283.10	\$	65,117.85	
TOTAL, END OF YEAR         \$         22,433.71         \$         53,283.10	(DEFICIT), END OF YEAR	\$	(30,849.39)	\$	(11,834.75)	
	TOTAL, END OF YEAR	\$	22,433.71	\$	53,283.10	

## Joy Beyond Vision Community

### Note to Financial Statements

For the year ended June 30, 2023

(Unaudited)

- 1 Method of presentation and summary of significant accounting policies
- a. The Community is to relieve conditions associated with disability by providing supportive services, such as life-skill training, vocational training, access to assistive devices and technology, access to information (especially written material), translation services, and counselling to visually impaired people.
- b. It is to educate the public on the needs of visually impaired people by providing seminars, producing media, and conducting public awareness campaigns.
- c. It is to advance religion by teaching the religious tenets, doctrines, and observances associated with the Christian faith.
- d. These financial statements have been prepared on the accrual basis in accordance with Canadian generally accepted accounting principles.