



Compiled Financial Information

Summerland Curling Club

June 30, 2026

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Compilation Engagement Report

To the Management of
Summerland Curling Club

On the basis of information provided by Management, we have compiled the statement of financial position of Summerland Curling Club as at June 30, 2026, the statements of changes in net assets and operations for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

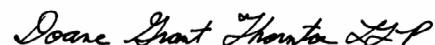
Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

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.

Kelowna, Canada
September 09, 2026



Chartered Professional Accountants

Summerland Curling Club Statement of Financial Position

June 30	2026	2025
Assets		
Current		
Cash (Note 2)	\$ 60,358	\$ 49,379
Term deposits	61,635	59,327
Receivables	1,017	1,267
Inventory	2,318	1,452
Prepaid expenses	<u>1,452</u>	<u>1,853</u>
	126,780	113,278
Equipment and leasehold improvements (Note 3)	<u>771</u>	<u>2,587</u>
	<u>\$ 127,551</u>	<u>\$ 115,865</u>
Liabilities		
Current		
Payables and accruals	\$ 6,442	\$ 4,137
Net Assets	<u>121,109</u>	<u>111,728</u>
	<u>\$ 127,551</u>	<u>\$ 115,865</u>

Summerland Curling Club

Statement of Changes in Net Assets

Year ended June 30

	Internally restricted for renovations and upgrades	Equity in equipment and leasehold improvements	Unrestricted net assets	Total 2026	Total 2025
Balance, beginning of year	\$ 24,772	\$ 2,587	\$ 84,369	\$ 111,728	\$ 98,617
Excess (deficiency) of revenue over expenditures	947	(3,528)	11,962	9,381	13,111
Acquisition of tangible capital assets	-	1,712	(1,712)	-	-
Transfer to unrestricted cash	<u>(25,719)</u>	<u>-</u>	<u>25,719</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 771</u>	<u>\$ 120,338</u>	<u>\$ 121,109</u>	<u>\$ 111,728</u>

See accompanying notes to the financial information.

Summerland Curling Club Statement of Operations

Year ended June 30

	2026	2025
Bar Sales	\$ 41,450	\$ 38,197
Cost of sales	<u>20,274</u>	<u>17,976</u>
Gross profit	<u>21,176</u>	<u>20,221</u>
Other Revenue		
Dues	67,135	65,029
Advertising	10,325	7,525
CurlBC fees	6,453	5,082
Memberships	5,520	6,328
Interest income	1,936	1,851
Donations	1,811	3,798
Locker rentals	1,320	1,200
Curling supplies - net	980	-
Ice rentals	390	514
Raffle - net	276	344
PST commission	<u>263</u>	<u>225</u>
	<u>96,409</u>	<u>91,896</u>
	<u>117,585</u>	<u>112,117</u>
Expenditures		
Advertising and promotion	389	955
Amortization	3,528	2,241
Business fees and licenses	1,847	763
Curl BC dues	6,588	5,170
Donations	3,000	1,030
Ice maker contract	24,600	23,780
Ice preparation costs	7,053	7,256
Insurance	4,782	4,234
Interest and bank charges	4,078	2,981
Internet	1,463	1,114
Office and miscellaneous	3,797	2,717
Professional fees	4,218	3,597
Rent	39,150	38,010
Repairs and maintenance	632	3,786
Supplies	1,023	-
Telephone and utilities	606	457
Television and cable	1,317	787
WCB	<u>133</u>	<u>128</u>
	<u>108,204</u>	<u>99,006</u>
Excess of revenue over expenditures	\$ <u>9,381</u>	\$ <u>13,111</u>

See accompanying notes to the financial information.

Summerland Curling Club

Notes to the Compiled Financial Information

June 30, 2026

1. Basis of accounting

The preparation of the statement of financial position of Summerland Curling Club as at June 30, 2026 and the statements of changes in net assets and operations for the year then ended is on the cash basis of accounting with the addition of the following:

- (a) receivables are accrued as at the reporting date
- (b) prepaid expenses are recorded based on the terms of the invoice
- (c) inventory is stated at the lower of cost and net realizable value which is the estimated selling price
- (d) equipment and leasehold improvements are recorded at historical cost and are amortized over their useful lives
- (e) payables and accruals are accrued as at the reporting date

2. Cash

	<u>2026</u>	<u>2025</u>
Unrestricted cash	\$ 60,358	\$ 24,605
Internally restricted cash	<u>-</u>	<u>24,774</u>
	<u>\$ 60,358</u>	<u>\$ 49,379</u>

Internally restricted cash was converted to unrestricted cash during the year.

3. Equipment and leasehold improvements

	<u>2026</u>			<u>2025</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment and fixtures	\$ 81,543	\$ 81,543	\$ -	\$ 2,587
Leasehold improvements	41,306	41,306	-	-
Computer equipment	1,712	941	771	-
Curling stones	<u>23,774</u>	<u>23,774</u>	<u>-</u>	<u>-</u>
	<u>\$ 148,335</u>	<u>\$ 147,564</u>	<u>\$ 771</u>	<u>\$ 2,587</u>

Summerland Curling Club**4.2.3**

Year End: June 30, 2026

Adjusting Journal Entries

Date: 7/1/2025 To 6/30/2026

Number	Date	Name	Account No	Debit	Credit	Recurrence	Misstatement
1	6/30/2026	Prepaid Expenses - 1	1300		401.00		
1	6/30/2026	Insurance (DS)	5665	401.00			
To adjust prepaids to actual.							
2	6/30/2026	Accum. Amort. - Furn. & Equip.	1811		862.08		
2	6/30/2026	Accum Amort - Boss Icemaster	1841		1,724.44		
2	6/30/2026	Accum Amort - Computer Equipment	1851		941.86		
2	6/30/2026	Amortization	5615	3,528.38			
To record current year amortization.							
3	6/30/2026	Accrued Interest	1120	749.13			
3	6/30/2026	Interest Income	4115		749.13		
To accrue interest							
4	6/30/2026	Accrued Interest	1120		1,108.54		
4	6/30/2026	Interest Income	4115	1,108.54			
To reverse prior year interest accrual.							
				5,787.05	5,787.05		
Net Income (Loss)			9,380.87				

Summerland Curling Club

Year End: June 30, 2026

Trial Balance By Account

4. 2. 4

Account	Prelim	Adj's	Reclass	Rep
1060 Chequing Account	55,183.68	0.00	0.00	55,183.68
1061 High Interest Savings	5,099.67	0.00	0.00	5,099.67
1062 Gaming Account	1.00	0.00	0.00	1.00
1065 Member Rewards & Equity	73.00	0.00	0.00	73.00
1100 Term Deposits	24,640.32	0.00	0.00	24,640.32
1102 Term Deposit #2	36,246.00	0.00	0.00	36,246.00
1120 Accrued Interest	1,108.54	(359.41)	0.00	749.13
1200 Accounts Receivable	(70.85)	0.00	70.85	0.00
1300 Prepaid Expenses - 1	1,853.00	(401.00)	0.00	1,452.00
1510 Bar Inventory	2,318.36	0.00	0.00	2,318.36
1810 Office Furniture & Equipment	67,747.80	0.00	0.00	67,747.80
1811 Accum. Amort. - Furn. & Equip	(66,885.69)	(862.08)	0.00	(67,747.77)
1820 Curling Stones	23,774.00	0.00	0.00	23,774.00
1821 Accum. Amort. - Curling Stone	(23,774.00)	0.00	0.00	(23,774.00)
1830 Leaseholds & Improvements	41,306.07	0.00	0.00	41,306.07
1831 Accum. Amort. - Leaseholds	(41,306.07)	0.00	0.00	(41,306.07)
1840 Boss Icemaster	13,795.47	0.00	0.00	13,795.47
1841 Accum Amort - Boss Icemaste	(12,071.06)	(1,724.44)	0.00	(13,795.50)
1850 Computer Equipment	1,712.47	0.00	0.00	1,712.47
1851 Accum Amort - Computer Equi	0.00	(941.86)	0.00	(941.86)
2100 Accounts Payable	0.00	0.00	(70.85)	(70.85)
2120 Accrued Liabilities	(2,000.00)	0.00	0.00	(2,000.00)
2130 Junior Curling Holding Accoun	(4,371.04)	0.00	0.00	(4,371.04)
2187 PST Payable (BC)	(22.68)	0.00	0.00	(22.68)
2371 GST/HST Suspense	1,039.36	0.00	0.00	1,039.36
3560 Retained Earnings	(111,727.69)	0.00	0.00	(111,727.69)
4030 Membership Revenue	(5,520.00)	0.00	0.00	(5,520.00)
4040 League Revenue:Spare Fees	(878.89)	0.00	0.00	(878.89)
4050 Curl BC Dues Collected	(6,453.00)	0.00	0.00	(6,453.00)
4060 League Revenue:T/R Morning	(12,345.00)	0.00	0.00	(12,345.00)
4061 League Revenue:Mon Evening	(8,275.00)	0.00	0.00	(8,275.00)
4062 League Revenue:Mon Morning	(7,107.50)	0.00	0.00	(7,107.50)
4063 League Revenue:Tue Evening	(8,219.00)	0.00	0.00	(8,219.00)
4065 League Revenue:Wed Evening	(6,380.00)	0.00	0.00	(6,380.00)
4066 League Revenue:Friday Morni	(4,507.50)	0.00	0.00	(4,507.50)
4067 League Revenue:Thur Evening	(7,662.52)	0.00	0.00	(7,662.52)
4068 League Revenue:Wed Morning	(3,315.00)	0.00	0.00	(3,315.00)
4069 League Revenue:Fri Evening	(5,185.00)	0.00	0.00	(5,185.00)
4071 League Revenue:Sunday Fun	(3,865.00)	0.00	0.00	(3,865.00)
4100 Locker Rentals	(1,320.00)	0.00	0.00	(1,320.00)
4110 Ice Rentals	(390.48)	0.00	0.00	(390.48)
4111 School Programs	(1,523.84)	0.00	0.00	(1,523.84)
4115 Interest Income	(2,295.07)	359.41	0.00	(1,935.66)
4130 Advertising Revenue	(10,325.00)	0.00	0.00	(10,325.00)
4135 Donations	(1,810.55)	0.00	0.00	(1,810.55)
4150 Curling Equipment Revenue	(979.51)	0.00	0.00	(979.51)
4210 Beer & Liquor Sales	(34,409.80)	0.00	0.00	(34,409.80)
4220 Food Sales	(3,443.85)	0.00	0.00	(3,443.85)

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Summerland Curling Club

Year End: June 30, 2026

Trial Balance By Account**4. 2. 4-1**

Account	Prelim	Adj's	Reclass	Rep
4225 Square Tip Revenue	(3,596.03)	0.00	0.00	(3,596.03)
4235 50/50 Ticket Sales	(276.00)	0.00	0.00	(276.00)
4445 PST Commission	(262.86)	0.00	0.00	(262.86)
5225 Beer & Liquor Purchases	16,767.31	0.00	0.00	16,767.31
5235 Food Purchases - Bar	853.64	0.00	0.00	853.64
5240 Mix Purchases - Bar	1,550.22	0.00	0.00	1,550.22
5440 WCB Expense	133.19	0.00	0.00	133.19
5605 Accounting & Legal	4,218.30	0.00	0.00	4,218.30
5610 Advertising & Promotion	389.24	0.00	0.00	389.24
5611 Membership Growth	684.31	0.00	0.00	684.31
5615 Amortization	0.00	3,528.38	0.00	3,528.38
5620 Bar Supplies	1,103.19	0.00	0.00	1,103.19
5625 Business Fees & Licences	1,627.40	0.00	0.00	1,627.40
5635 Curl BC Dues Paid	6,588.00	0.00	0.00	6,588.00
5636 BCIMCA fees paid	220.00	0.00	0.00	220.00
5640 Donations - 1	3,000.00	0.00	0.00	3,000.00
5642 League Fee Refunds	2,129.06	0.00	0.00	2,129.06
5655 Ice Preparation Costs	4,212.23	0.00	0.00	4,212.23
5660 Ice Maker Contract	24,600.00	0.00	0.00	24,600.00
5665 Insurance (DS)	4,381.00	401.00	0.00	4,782.00
5671 Square Charges	523.44	0.00	0.00	523.44
5672 Square Tip Expense	3,554.75	0.00	0.00	3,554.75
5675 Internet Fees	1,462.55	0.00	0.00	1,462.55
5690 Office Expense	2,700.85	0.00	0.00	2,700.85
5691 Curling Equipment	1,023.03	0.00	0.00	1,023.03
5695 Professional Development	410.00	0.00	0.00	410.00
5700 Rent	39,150.00	0.00	0.00	39,150.00
5710 Repairs & Maintenance	2,840.36	0.00	0.00	2,840.36
5711 Lounge Repairs and Maintena	631.81	0.00	0.00	631.81
5715 Telephone	605.74	0.00	0.00	605.74
5720 Television & Cable	1,317.12	0.00	0.00	1,317.12
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	13,669.66			9,380.87

Summerland Curling Club

Year End: June 30, 2026

Trial Balance By Map - Year

Account	Rep 26	Rep 25	%Chg	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg
1050 Petty Cash	0.00	0.00	0	0.00	0	0.02	(100)	0.00	0
1060 Chequing Account	55,183.68	19,481.73	183	31,405.49	(38)	8,477.48	270	12,101.39	(30)
1061 High Interest Savings	5,099.67	5,048.72	1	15,309.18	(67)	20,050.66	(24)	69,501.25	(71)
1062 Gaming Account	1.00	1.00	0	1.00	0	1.00	0	1.00	0
1064 Chequing Account:Restricted Cash /	0.00	24,774.22	(100)	24,347.51	2	24,000.00	1	24,000.00	0
1065 Member Rewards & Equity	73.00	73.00	0	71.00	3	63.00	13	63.00	0
11.01 Cash	60,357.35	49,378.67	22	71,134.18	(31)	52,592.16	35	105,666.64	(50)
1100 Term Deposits	24,640.32	23,645.37	4	22,500.00	5	60,000.00	(63)	0.00	0
1102 Term Deposit #2	36,246.00	35,000.00	4	0.00	0	0.00	0	0.00	0
1120 Accrued Interest	749.13	681.83	10	794.77	(14)	1,739.59	(54)	0.00	0
11.01.01 Term deposits	61,635.45	59,327.20	4	23,294.77	155	61,739.59	(62)	0.00	0
1200 Accounts Receivable	0.00	0.00	0	228.75	(100)	(5.50)	(4,259)	1,600.00	(100)
1310 Purchase Prepayments	0.00	0.00	0	80.00	(100)	80.00	0	80.00	0
11.02 Accounts receivable	0.00	0.00	0	308.75	(100)	74.50	314	1,680.00	(96)
1300 Prepaid Expenses - 1	1,452.00	1,853.00	(22)	1,637.00	13	1,362.00	20	1,000.00	36
11.05 Prepaid expenses	1,452.00	1,853.00	(22)	1,637.00	13	1,362.00	20	1,000.00	36
1510 Bar Inventory	2,318.36	1,451.72	60	886.96	64	1,134.01	(22)	681.47	66
11.09.01 Bar Inventory	2,318.36	1,451.72	60	886.96	64	1,134.01	(22)	681.47	66
1810 Office Furniture & Equipment	67,747.80	67,747.80	0	67,747.80	0	67,747.80	0	67,747.80	0
1840 Boss Icemaster	13,795.47	13,795.47	0	13,795.47	0	13,795.47	0	13,795.47	0
12.20.08 Furniture and fixtures	81,543.27	81,543.27	0	81,543.27	0	81,543.27	0	81,543.27	0
1830 Leasholds & Improvements	41,306.07	41,306.07	0	41,306.07	0	41,306.07	0	41,306.07	0
12.20.09 Leasehold improvements	41,306.07	41,306.07	0	41,306.07	0	41,306.07	0	41,306.07	0
1850 Computer Equipment	1,712.47	1,662.78	3	1,662.78	0	1,662.78	0	1,662.78	0
12.20.13 Computer equipment	1,712.47	1,662.78	3	1,662.78	0	1,662.78	0	1,662.78	0
1820 Curling Stones	23,774.00	23,774.00	0	23,774.00	0	23,774.00	0	23,774.00	0
12.20.95 Curling stones	23,774.00	23,774.00	0	23,774.00	0	23,774.00	0	23,774.00	0
1811 Accum. Amort. - Furn. & Equip.	(67,747.77)	(68,265.24)	(1)	(66,677.59)	2	(66,499.23)	0	(66,291.13)	0
1841 Accum Amort - Boss Icemaster	(13,795.50)	(10,691.51)	29	(10,691.51)	0	(9,656.85)	11	(8,277.30)	17
12.21.08 Furniture & fixtures	(81,543.27)	(78,956.75)	3	(77,369.10)	2	(76,156.08)	2	(74,568.43)	2
1831 Accum. Amort. - Leaseholds	(41,306.07)	(41,306.07)	0	(41,306.07)	0	(41,306.07)	0	(41,306.07)	0
12.21.09 Leasehold improvements	(41,306.07)	(41,306.07)	0	(41,306.07)	0	(41,306.07)	0	(41,306.07)	0
1851 Accum Amort - Computer Equipmen	(941.86)	(1,662.78)	(43)	(1,662.78)	0	(1,662.78)	0	(1,662.78)	0
12.21.13 Computer equipment	(941.86)	(1,662.78)	(43)	(1,662.78)	0	(1,662.78)	0	(1,662.78)	0
1821 Accum. Amort. - Curling Stones	(23,774.00)	(23,774.00)	0	(23,120.46)	3	(22,712.00)	2	(22,047.00)	3
12.21.95 Curling Stones	(23,774.00)	(23,774.00)	0	(23,120.46)	3	(22,712.00)	2	(22,047.00)	3
2100 Accounts Payable	(70.85)	652.54	(111)	4,325.005		3.83	13	0.00	0
2120 Accrued Liabilities	(2,000.00)	(2,000.00)	0	(2,000.00)	0	(2,000.00)	0	(2,000.00)	0
2130 Junior Curling Holding Account	(4,371.04)	(2,789.18)	57	(1,530.08)	82	(3,026.63)	(49)	(2,434.78)	24
2180 EI Payable	0.00	0.00	0	0.01	(100)	0.01	0	0.01	0
13.01 Accounts payable and accrued l	(6,441.89)	(4,136.64)	56	(3,525.75)	17	(5,022.79)	(30)	(4,434.77)	13
1250 GST Paid on Purchases	0.00	0.00	0	0.00	0	0.00	0	15.05	(100)
2187 PST Payable (BC)	(22.68)	0.00	0	0.00	0	0.00	0	0.00	0
2370 GST Charged on Sales	0.00	0.00	0	0.00	0	5.64	(100)	0.00	0
2371 GST/HST Suspense	1,039.36	1,267.22	(18)	53.80	2,255	142.92	(62)	0.00	0

Summerland Curling Club

Year End: June 30, 2026

Trial Balance By Map - Year

Account	Rep 26	Rep 25	%Chg	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg
13.02 GST/PST payable/receivable	1,016.68	1,267.22	(20)	53.82	255	148.56	(64)	15.05	887
GT2200 CEBA Loan - Current	0.00	0.00	0	0.00	0	(40,000.00)	(100)	0.00	0
13.07 Bank loan	0.00	0.00	0	0.00	0	(40,000.00)	(100)	0.00	0
2200 CEBA Loan #1	0.00	0.00	0	0.00	0	0.00	0	(30,000.00)	(100)
2201 CEBA Loan #2	0.00	0.00	0	0.00	0	0.00	0	(10,000.00)	(100)
14.04.01 Loan payable #1	0.00	0.00	0	0.00	0	0.00	0	(40,000.00)	(100)
3560 Retained Earnings	(111,727.69)	(98,617.42)	13	(78,477.22)	26	(73,310.23)	7	(98,744.47)	(26)
15.10.01 Opening/As previously stated	(111,727.69)	(98,617.42)	13	(78,477.22)	26	(73,310.23)	7	(98,744.47)	(26)
4210 Beer & Liquor Sales	(34,409.80)	(32,163.19)	7	(32,172.53)	0	(28,916.69)	11	(12,849.54)	125
4220 Food Sales	(3,443.85)	(2,931.56)	17	(3,530.36)	(17)	(3,106.79)	14	(916.57)	239
21.02 Sales	(37,853.65)	(35,094.75)	8	(35,702.89)	(2)	(32,023.48)	11	(13,766.11)	133
4225 Square Tip Revenue	(3,596.03)	(3,101.51)	16	(2,790.32)	11	(2,019.80)	38	(942.14)	114
4230 Misc Revenue	0.00	0.00	0	0.00	0	(66.00)	(100)	(1,420.00)	(95)
21.04 Miscellaneous income	(3,596.03)	(3,101.51)	16	(2,790.32)	11	(2,085.80)	34	(2,362.14)	(12)
4040 League Revenue:Spare Fees	(878.89)	(1,146.54)	(23)	(1,226.18)	(6)	(1,112.86)	10	(564.30)	97
4060 League Revenue:T/R Morning Sr M	(12,345.00)	(12,422.40)	(1)	(10,266.43)	21	(10,212.50)	1	(7,136.49)	43
4061 League Revenue:Mon Evening Men'	(8,275.00)	(6,697.50)	24	(7,365.00)	(9)	(6,150.00)	20	(4,819.00)	28
4062 League Revenue:Mon Morning Mixe	(7,107.50)	(6,550.60)	9	(6,594.29)	(1)	(7,275.00)	(9)	(5,470.66)	33
4063 League Revenue:Tue Evening Ladie	(8,219.00)	(7,835.00)	5	(7,555.00)	4	(5,280.00)	43	(4,023.82)	31
4065 League Revenue:Wed Evening Men	(6,380.00)	(6,415.00)	(1)	(6,859.50)	(6)	(6,265.00)	9	(6,001.56)	4
4066 League Revenue:Friday Morning La	(4,507.50)	(3,575.00)	26	(4,580.00)	(22)	(3,377.50)	36	(3,780.20)	(11)
4067 League Revenue:Thur Evening Ope	(7,662.52)	(7,852.50)	(2)	(6,222.50)	26	(4,405.00)	41	(4,460.28)	(1)
4068 League Revenue:Wed Morning Stick	(3,315.00)	(3,257.50)	2	(2,235.00)	46	(1,927.50)	16	(2,253.95)	(14)
4069 League Revenue:Fri Evening Social	(5,185.00)	(7,335.00)	(29)	(1,277.10)	474	0.00	0	0.00	0
4070 League Revenue:Fri Evening Social	0.00	0.00	0	(8,065.00)	(100)	(6,982.00)	16	(5,006.43)	39
4071 League Revenue:Sunday Fun Leagu	(3,865.00)	(2,325.00)	66	0.00	0	0.00	0	0.00	0
4111 School Programs	(1,523.84)	(1,823.84)	(16)	(1,333.36)	37	(1,428.60)	(7)	0.00	0
5642 League Fee Refunds	2,129.06	2,206.75	(4)	1,445.00	53	2,689.66	(46)	0.00	0
21.98.01 Dues	(67,135.19)	(65,029.13)	3	(62,134.36)	5	(51,726.30)	20	(43,516.69)	19
4030 Membership Revenue	(5,520.00)	(6,328.00)	(13)	(6,540.00)	(3)	(5,439.52)	20	(5,115.45)	6
21.98.02 Memberships	(5,520.00)	(6,328.00)	(13)	(6,540.00)	(3)	(5,439.52)	20	(5,115.45)	6
4100 Locker Rentals	(1,320.00)	(1,200.00)	10	(1,040.00)	15	(980.00)	6	(1,223.96)	(20)
21.98.04 Locker rentals	(1,320.00)	(1,200.00)	10	(1,040.00)	15	(980.00)	6	(1,223.96)	(20)
4110 Ice Rentals	(390.48)	(514.29)	(24)	(1,179.53)	(56)	(683.81)	72	(414.40)	65
21.98.05 Ice rentals	(390.48)	(514.29)	(24)	(1,179.53)	(56)	(683.81)	72	(414.40)	65
4115 Interest Income	(1,935.66)	(1,851.00)	5	(2,219.04)	(17)	(2,287.98)	(3)	(444.21)	415
21.98.06 Interest income	(1,935.66)	(1,851.00)	5	(2,219.04)	(17)	(2,287.98)	(3)	(444.21)	415
4150 Curling Equipment Revenue	(979.51)	0.00	0	0.00	0	0.00	0	0.00	0
21.98.07 Curling supplies - net	(979.51)	0.00	0	0.00	0	0.00	0	0.00	0
4130 Advertising Revenue	(10,325.00)	(7,525.00)	37	(7,550.00)	0	(4,850.00)	56	(3,007.50)	61
21.98.08 Advertising	(10,325.00)	(7,525.00)	37	(7,550.00)	0	(4,850.00)	56	(3,007.50)	61
4135 Donations	(1,810.55)	(3,798.35)	(52)	(2,670.06)	42	(3,527.10)	(24)	(440.00)	702
21.98.09 Donations	(1,810.55)	(3,798.35)	(52)	(2,670.06)	42	(3,527.10)	(24)	(440.00)	702
4445 PST Commission	(262.86)	(224.51)	17	(216.69)	4	(205.50)	5	(110.94)	85
21.98.12 PST commission	(262.86)	(224.51)	17	(216.69)	4	(205.50)	5	(110.94)	85

Summerland Curling Club

Year End: June 30, 2026

Trial Balance By Map - Year

Account	Rep 26	Rep 25	%Chg	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg
4050 Curl BC Dues Collected	(6,453.00)	(5,082.00)	27	(4,600.00)	10	(3,700.00)	24	(3,600.00)	3
21.98.13 CurlBC Collected	(6,453.00)	(5,082.00)	27	(4,600.00)	10	(3,700.00)	24	(3,600.00)	3
4235 50/50 Ticket Sales	(276.00)	(344.00)	(20)	(256.00)	34	(232.00)	10	0.00	0
21.98.14 Raffle - net	(276.00)	(344.00)	(20)	(256.00)	34	(232.00)	10	0.00	0
5225 Beer & Liquor Purchases	16,767.31	14,638.18	15	14,224.97	3	13,925.39	2	5,574.28	150
5235 Food Purchases - Bar	853.64	812.68	5	987.56	(18)	1,003.34	(2)	813.20	23
5240 Mix Purchases - Bar	1,550.22	1,199.65	29	1,059.81	13	711.08	49	200.62	254
5620 Bar Supplies	1,103.19	1,325.53	(17)	827.21	60	492.62	68	89.97	448
22.01 Cost of Sales (inventory/purchase)	20,274.36	17,976.04	13	17,099.55	5	16,132.43	6	6,678.07	142
5610 Advertising & Promotion	389.24	954.73	(59)	252.93	277	775.04	(67)	339.25	128
23.01 Advertising and promotion	389.24	954.73	(59)	252.93	277	775.04	(67)	339.25	128
5615 Amortization	3,528.38	2,241.19	57	1,621.48	38	2,252.65	(28)	2,795.14	(19)
23.02 Amortization	3,528.38	2,241.19	57	1,621.48	38	2,252.65	(28)	2,795.14	(19)
5625 Business Fees & Licences	1,627.40	575.00	183	760.00	(24)	780.00	(3)	1,110.00	(30)
5636 BCIMCA fees paid	220.00	188.00	17	188.00	0	0.00	0	0.00	0
23.06 Business fees and licenses	1,847.40	763.00	142	948.00	(20)	780.00	22	1,110.00	(30)
5640 Donations - 1	3,000.00	1,030.00	191	1,030.00	0	130.00	692	50.00	160
23.12 Donations	3,000.00	1,030.00	191	1,030.00	0	130.00	692	50.00	160
5665 Insurance (DS)	4,782.00	4,234.00	13	3,885.00	9	3,240.00	20	3,109.00	4
23.19 Insurance	4,782.00	4,234.00	13	3,885.00	9	3,240.00	20	3,109.00	4
5670 Interest & Bank Charges	0.00	0.00	0	0.00	0	0.00	0	(2.00)	(100)
5671 Square Charges	523.44	432.20	21	431.31	0	218.05	98	120.67	81
5672 Square Tip Expense	3,554.75	2,549.00	39	2,754.33	(7)	2,019.80	36	942.14	114
23.20 Interest and bank charges	4,078.19	2,981.20	37	3,185.64	(6)	2,237.85	42	1,060.81	111
5611 Membership Growth	684.31	431.03	59	531.73	(19)	0.00	0	0.00	0
5685 Miscellaneous	0.00	0.00	0	0.00	0	0.00	0	813.00	(100)
5690 Office Expense	2,700.85	1,744.77	55	3,461.43	(50)	1,614.01	114	792.12	104
5695 Professional Development	410.00	541.98	(24)	0.00	0	0.00	0	0.00	0
23.32 Office	3,795.16	2,717.78	40	3,993.16	(32)	1,614.01	147	1,605.12	1
5605 Accounting & Legal	4,218.30	3,597.00	17	2,996.00	20	3,900.00	(23)	2,125.00	84
23.38 Professional fees	4,218.30	3,597.00	17	2,996.00	20	3,900.00	(23)	2,125.00	84
5700 Rent	39,150.00	38,010.00	3	37,080.00	3	36,180.00	2	35,300.00	2
23.40 Rent	39,150.00	38,010.00	3	37,080.00	3	36,180.00	2	35,300.00	2
5630 Curling Stone Maintenance	0.00	0.00	0	189.39	(100)	196.89	(4)	0.00	0
5711 Lounge Repairs and Maintenance	631.81	3,785.55	(83)	123.62	962	575.66	(79)	442.34	30
23.42 Repairs and maintenance	631.81	3,785.55	(83)	313.01	1,109	772.55	(59)	442.34	75
5715 Telephone	605.74	456.86	33	314.33	45	323.71	(3)	386.04	(16)
23.50 Telephone and utilities	605.74	456.86	33	314.33	45	323.71	(3)	386.04	(16)
5410 Wages and Salaries	0.00	0.00	0	0.00	0	0.00	0	3,687.02	(100)
5420 EI Expense	0.00	0.00	0	0.00	0	0.00	0	81.55	(100)
5430 CPP Expense	0.00	0.00	0	0.00	0	0.00	0	57.70	(100)
23.54 Wages and benefits	0.00	0.00	0	0.00	0	0.00	0	3,826.27	(100)
5691 Curling Equipment	1,023.03	0.00	0	0.00	0	0.00	0	0.00	0

Summerland Curling Club

Year End: June 30, 2026

Trial Balance By Map - Year

Account	Rep 26	Rep 25	%Chg	Rep 24	%Chg	Rep 23	%Chg	Rep 22	%Chg
23.80 Supplies	1,023.03	0.00	0	0.00	0	0.00	0	0.00	0
5440 WCB Expense	<u>133.19</u>	<u>127.63</u>	<u>4</u>	<u>126.00</u>	<u>1</u>	<u>154.33</u>	<u>(18)</u>	<u>148.79</u>	<u>4</u>
23.97.01 WCB	133.19	127.63	4	126.00	1	154.33	(18)	148.79	4
5635 Curl BC Dues Paid	<u>6,588.00</u>	<u>5,170.00</u>	<u>27</u>	<u>4,900.00</u>	<u>6</u>	<u>3,720.00</u>	<u>32</u>	<u>3,700.00</u>	<u>1</u>
23.97.03 Curl BC dues	6,588.00	5,170.00	27	4,900.00	6	3,720.00	32	3,700.00	1
5655 Ice Preparation Costs	<u>4,212.23</u>	<u>4,931.19</u>	<u>(15)</u>	<u>4,128.13</u>	<u>19</u>	<u>3,640.85</u>	<u>13</u>	<u>2,945.68</u>	<u>24</u>
5710 Repairs & Maintenance	<u>2,840.36</u>	<u>2,325.24</u>	<u>22</u>	<u>1,029.58</u>	<u>126</u>	<u>3,424.06</u>	<u>(70)</u>	<u>5,103.78</u>	<u>(33)</u>
23.97.04 Ice preparation costs	7,052.59	7,256.43	(3)	5,157.71	41	7,064.91	(27)	8,049.46	(12)
5660 Ice Maker Contract	<u>24,600.00</u>	<u>23,780.00</u>	<u>3</u>	<u>22,410.00</u>	<u>6</u>	<u>22,200.00</u>	<u>1</u>	<u>27,870.00</u>	<u>(20)</u>
23.97.05 Ice Maker contract	24,600.00	23,780.00	3	22,410.00	6	22,200.00	1	27,870.00	(20)
5675 Internet Fees	<u>1,462.55</u>	<u>1,113.81</u>	<u>31</u>	<u>599.65</u>	<u>86</u>	<u>547.40</u>	<u>10</u>	<u>556.47</u>	<u>(2)</u>
23.97.07 Internet	1,462.55	1,113.81	31	599.65	86	547.40	10	556.47	(2)
5720 Television & Cable	<u>1,317.12</u>	<u>787.05</u>	<u>67</u>	<u>846.23</u>	<u>(7)</u>	<u>549.62</u>	<u>54</u>	<u>283.88</u>	<u>94</u>
23.97.08 Television and cable	1,317.12	787.05	67	846.23	(7)	549.62	54	283.88	94
	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	9,380.87	13,110.27	(28)	20,140.20	(35)	5,166.99	290	(25,434.24)	(120)