

HEARTHSTONE COMMUNITY GROUP INC.

Financial Statements

For the Year Ended March 31, 2024

HEARTHSTONE COMMUNITY GROUP INC.
Index to Financial Statements
For the Year Ended March 31, 2024

INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to the Financial Statements	7
Statement of departmental operations	13



TALBOT
ASSOCIÉS • ASSOCIATES

CHARTERED PROFESSIONAL ACCOUNTANTS
COMPTABLES PROFESSIONNELS AGRÉÉS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Hearthstone Community Group Inc.

Opinion

We have audited the accompanying financial statements of Hearthstone Community Group Inc. (the "Organization"), which comprise the statement of financial position as at March 31, 2024 and the statements of operations, changes in net asset and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Hearthstone Community Group Inc. as at March 31, 2024 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organization's financial reporting process.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Winnipeg, Manitoba
September 26, 2024

Talbot and Associates
Chartered Professional Accountants

Hearthstone Community Group Inc.
Statement of Financial Position
March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash and equivalents	\$ 489,076	\$ 417,222
Internally restricted cash (Note 5)	487,684	423,077
Holdbacks held in trust	84,762	-
Accounts receivable	469,234	283,007
Due from government agencies	34,970	17,527
Prepaid expenses and deposits	17,967	4,760
	<u>1,583,693</u>	<u>1,145,593</u>
TANGIBLE CAPITAL ASSETS (Note 6)	<u>5,142,778</u>	<u>3,781,396</u>
	<u><u>\$ 6,726,471</u></u>	<u><u>\$ 4,926,989</u></u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 535,544	\$ 99,729
Current portion of long-term debt (Note 8)	255,071	115,253
Deferred grants	12,822	-
	<u>803,437</u>	<u>214,982</u>
LONG-TERM DEBT (Note 8)	3,063,692	2,246,633
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 9)	81,099	87,034
	<u>3,948,228</u>	<u>2,548,649</u>
NET ASSETS		
Invested in capital assets	1,827,678	1,332,476
Unrestricted	950,565	1,045,864
	<u>2,778,243</u>	<u>2,378,340</u>
	<u><u>\$ 6,726,471</u></u>	<u><u>\$ 4,926,989</u></u>

Approved on Behalf of the Directors

Don McKinnon _____,

Don McKinnon _____,
Don McKinnon (Oct 9, 2024 17:19 CDT)

9-Oct-2024

The accompanying notes are an integral part of these financial statements.

Hearthstone Community Group Inc.
Statement of Changes in Net Assets
For the Year Ended March 31, 2024

	Invested in capital assets	Unrestricted Net Assets	2024	2023
NET ASSETS - Beginning of the year	\$ 1,332,476	\$ 1,045,864	\$ 2,378,340	\$ 2,134,113
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	(207,720)	607,623	399,903	244,227
Appropriation of unrestricted net assets to purchase capital assets	1,495,631	(1,495,631)	-	-
Appropriation of unrestricted net assets for payments on mortgages	248,878	(248,878)	-	-
Appropriation of net assets for loans advanced	(1,126,349)	1,126,349	-	-
Holdback Funds held in trust	84,762	(84,762)	-	-
NET ASSETS - End of the year	\$ 1,827,678	\$ 950,565	\$ 2,778,243	\$ 2,378,340

The accompanying notes are an integral part of these financial statements.

Hearthstone Community Group Inc.
Statement of Operations
For the Year Ended March 31, 2024

	2024	2023
REVENUE		
Province of Manitoba - Residential Services	\$ 2,934,936	\$ 2,241,116
Province of Manitoba - Day Services	741,154	504,545
Province of Manitoba - Pension and benefits	80,068	58,734
Province of Manitoba - Transportation	45,748	28,411
Selkirk and District Foundation	23,100	-
Interest income	19,500	14,161
Fundraising	15,843	184
Rent revenue	7,800	-
Miscellaneous	6,918	5,238
Province of Manitoba - Administration	1,316	3,164
Grant revenue	-	17,138
	<u>3,876,383</u>	<u>2,872,691</u>
EXPENSES		
Advertising and promotion	15,543	3,957
Board expenses	2,160	2,340
Cable	7,450	8,353
Day program	29,584	20,231
Food	111,840	96,325
Furnishings	55,135	20,852
GST expense	-	9,360
Household supplies	21,089	11,301
Insurance	30,252	28,591
Memberships	4,696	2,521
Office	30,922	25,858
Professional fees	35,338	43,654
Property taxes	54,208	51,222
Rental	15,384	15,384
Repairs and maintenance	69,393	88,417
Salaries and wages	2,604,919	1,817,318
Training	39,394	11,301
Transportation	11,778	28,173
Utilities	75,703	85,439
Van expenses	53,972	55,039
	<u>3,268,760</u>	<u>2,425,636</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	607,623	447,055
OTHER ITEMS		
Amortization of deferred contributions	6,013	6,822
Amortization of tangible assets	(134,250)	(139,876)
Interest on long term debt	(79,483)	(69,777)
	<u>(207,720)</u>	<u>(202,831)</u>
EXCESS OF REVENUES OVER EXPENSES	\$ 399,903	\$ 244,224

The accompanying notes are an integral part of these financial statements.

Hearthstone Community Group Inc.
Statement of Cash Flows
For the Year Ended March 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of revenues over expenses	\$ 399,903	\$ 244,224
Adjustments for non-cash items:		
Amortization	134,250	139,876
Deferred contributions recognized as revenue	(6,013)	(6,822)
Changes in non-cash working capital balances:		
Accounts receivable	(186,227)	(73,299)
Due from government agencies	(17,446)	(5,797)
Prepaid expenses	(13,207)	1,187
Accounts payable and accrued liabilities	435,815	32,482
Deferred contributions	12,902	-
	<u>759,977</u>	<u>331,851</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments to acquire tangible capital assets	(1,495,631)	(364,191)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from loans	1,126,349	-
Principle loan repayments	(169,472)	(129,283)
	<u>956,877</u>	<u>(129,283)</u>
NET CASH INCREASE (DECREASES)	221,223	(161,623)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	840,299	1,001,922
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 1,061,522	\$ 840,299

Cash and cash equivalents consist of the following:

Capital replacement	\$ 487,684	\$ 423,077
Cash	489,076	417,222
Restricted cash	84,762	-
	<u>\$ 1,061,522</u>	<u>\$ 840,299</u>

The accompanying notes are an integral part of these financial statements.

Hearthstone Community Group Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2024

3. Significant Accounting Policies

d. In-kind donations

In-kind donations of materials and volunteer services, which are used in the normal course of the Organization's operations and would otherwise have been purchased, are reported in the financial statements when fair value can be reasonably estimated. The Organization does not report in-kind donations when there is valuation uncertainty. In the current year, the Organization received a 2007 Toyota Alphard with a value of \$14,521 for which a donation receipt was issued.

e. Revenue recognition

The Organization follows the 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 they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions designated for the purchase of capital assets are recorded as deferred contributions and recognized as revenue at rates consistent with those used to amortize the corresponding tangible capital assets.

Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Program receipts are recognized when there is persuasive evidence that transactions have taken place, the prices are known and collection is reasonably assured.

Interest revenue is recognized as revenue when it is earned.

f. Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

g. Financial instruments

The Organization's financial assets and liabilities consist of cash, term deposit accounts and receivables, accounts payable and long-term debt. The Organization initially measures its financial assets and liabilities at fair value. The Organization subsequently measures all financial assets and liabilities at amortized cost.

Hearthstone Community Group Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2024

4. ACCOUNTS HELD IN TRUST

The Organization holds several trust accounts for clients which are in turn managed by the public trustee. The trust accounts are not reported on the Organization's statement of financial position as while they are in the Organization's name, they belong to the clients.

5. INTERNALLY RESTRICTED CASH

Any cash that is restricted from operational use is recorded in restricted cash. The restriction on cash relates to having funds available in the event of having to acquire long-term assets or emergency use. The restricted cash can only be used if approved by board resolution, therefore is considered internally restricted.

6. TANGIBLE CAPITAL ASSETS

	Cost	Accum. Amort.	2024 Net Book Value	2023 Net Book Value
Land	\$ 766,845	\$ -	\$ 766,845	\$ 623,419
Buildings	3,912,939	953,432	2,959,507	3,082,819
Building in progress	1,351,042	-	1,351,042	27,384
Leasehold improvements	99,700	79,939	19,761	24,702
Furniture and fixtures	28,517	15,193	13,324	876
Computer equipment	4,294	4,294	-	-
Vehicles	104,692	72,393	32,299	22,196
	\$6,268,029	\$1,125,251	\$ 5,142,778	\$ 3,781,396

7. COMMERCIAL LINE OF CREDIT

The Organization has a line of credit from Access Credit Union to a maximum of \$25,000. As at March 31, 2024 (2023 - nil), the Organization has not drawn on its line of credit.

Hearthstone Community Group Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2024

8. LONG-TERM DEBT

Long-term debt consists of the following:

	2024	2023
Access Credit Union Mortgage #5 - Hnatiuk loan bearing interest at 3.99% per annum, repayable in bi-weekly blended payments of \$2,371. The loan was secured by the related house.	\$ 625,418	\$ 663,290
Access Credit Union Mortgage #9 - Superior loan bearing interest at 2.64% per annum, repayable in bi-weekly blended payments of \$1,494. The loan was secured by the Main Office Building.	477,480	503,475
Access Credit Union Mortgage #10 loan bearing interest at 2.64% per annum, repayable in bi-weekly blended payments of \$904. The loan was secured by the Heap and Vaughan houses.	318,235	333,215
Access Credit Union Mortgage #8 Reid House loan bearing interest at 2.64% per annum, repayable in monthly blended payments of \$1,932. and was secured by the related house.	680,624	712,619
Access Credit Union Mortgage #11 Outhwaite loan bearing interest at 3.05% per annum, repayable in monthly blended payments of \$397. The loan was secured by the related house.	143,287	149,287
Access Credit Union Mortgage West Vaughan loan bearing interest at 4.99% per annum, repayable in monthly blended payments of \$5,482. The loan was secured by the related house.	1,073,719	-
Total debt	3,318,763	2,361,886
Less:		
Amounts payable within one year	(255,071)	(115,253)
Long-term portion of debt	\$ 3,063,692	\$ 2,246,633

Regular principal repayments required on all long-term debt for the next five years are due as follows:

2025	\$ 255,071
2026	265,751
2027	276,909
2028	288,570
2029	300,757
Subsequent	1,931,705
	\$ 3,318,763

Hearthstone Community Group Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2024

9. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

The Organization received grants to help cover costs for building improvements, equipment and furnishing purchases. Where capital assets were purchased, these grants will be deferred and amortized at the same rates as the related capital assets. Where expended amounts relate to the purchase of furnishings, grants are recognized to revenue in the period in which the expenditure was incurred.

	2024	2023
Community Places Program	\$ 3,244	\$ 4,055
Farm Credit Canada	10,859	11,312
Manitoba Community Services Council Inc.	4,943	6,179
Province of Manitoba	33,797	35,206
Selkirk and Community District Foundation	9,377	10,617
South Beach Casino and Resort	5,305	5,526
The Thomas Sill Foundation Inc.	13,574	14,139
	\$ 81,099	\$ 87,034

10. COMMITMENTS

The Organization has entered into a lease agreement with Falcon Auto Leasing Inc. for the 2023 Ram Promaster 3500 Cargo van on February 27, 2024. The lease is for a term of 84 months with monthly payments of \$2,140 to be made on the 1st of every month beginning March 1, 2024. The expected payments for the next five years are as follows:

2025	\$ 25,680
2026	25,680
2027	25,680
2028	25,680
2029	25,680

11. ECONOMIC DEPENDENCE

The Organization is economically dependant on the Province of Manitoba's government funding under the Purchase Service Agreement.

Hearthstone Community Group Inc.
Notes to the Financial Statements
For the Year Ended March 31, 2024

12. Financial risks

The Organization is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The main risks are broken down below.

Credit risk

Credit risk is the risk that one party to a financial asset will cause a financial loss for the Organization by failing to discharge an obligation. The Organization's credit risk is mainly related to accounts receivable. The Organization provides credit to its clients in the normal course of its operations. The Organization's receivables consists mostly of greants receivable by The Provnce of Manitoba, which all have been subsequently received, therefore the risk is mitigated.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed interest rate instruments subject the Organization to a fair value risk, since fair value fluctuates inversely to changes in market interest rates. Floating interest rate instruments subject the Organization to changes in related future cash flows.

13. PUBLIC SECTOR COMPENSATION DISCLOSURE

Pursuant to the Public Sector Compensation Disclosure Act, the Organization is required to disclose to the public, the amount of compensation it pays in the fiscal year if the amount of compensation paid to its board of directors, board members, officers or employees is more than \$85,000 or more.

The total compensation paid to the Executive Director for the fiscal year ending 2024 is \$113,263.

Hearthstone Community Group Inc.
Statement of departmental operations (Schedule 1)
For the Year Ended March 31, 2024

	Administration	McLean	Outwaite	Reid	Sutherland	Vaugh	Heap	Glen Hnatiuk	Waytiuk	West Vaughan	Day program	Provincial Funding	2024	2023
REVENUE														
Province of Manitoba - Residential Services	\$ -	\$ 454,802	\$ 362,722	\$ 750,300	\$ -	\$ 308,598	\$ 336,203	\$ 722,311	\$ -	\$ -	\$ -	\$ -	\$ 2,934,936	\$ 2,241,116
Province of Manitoba - Day Services	-	-	-	-	-	-	-	-	-	-	741,154	-	741,154	504,545
Province of Manitoba - Pension and benefits	11,781	7,767	8,888	8,406	-	8,327	8,808	18,735	-	-	7,356	-	80,068	58,734
Province of Manitoba - Transportation	-	-	-	-	-	-	-	-	-	-	45,748	-	45,748	28,411
Selkirk and District Foundation	-	-	-	-	-	-	-	-	-	-	-	23,100	23,100	-
Interest income	-	-	-	-	-	-	-	-	-	-	-	19,500	19,500	14,161
Fundraising	-	-	-	-	-	-	-	-	-	-	-	15,843	15,843	184
Rent Revenue	-	487	650	825	7,800	730	1,038	1,380	-	-	27	1,751	7,800	5,238
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	6,013	6,013	6,822
Amortization of deferred contributions	-	-	-	-	-	-	-	-	-	-	1,316	-	1,316	3,164
Student Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	17,138
Grant Revenue	11,811	463,056	372,260	759,531	7,800	317,655	346,049	742,426	-	-	795,601	66,207	3,882,396	2,879,513
EXPENSES														
Advertising and promotion	9,193	-	1,291	391	-	867	1,033	1,363	174	-	1,057	-	15,543	3,957
Amortization of tangible assets	40,879	-	914	50,749	-	3,306	4,802	27,778	-	1,403	4,419	-	134,250	139,876
Board expenses	2,160	-	-	-	-	-	-	-	-	-	-	-	2,340	2,340
Cable	-	941	1,360	1,436	217	973	1,003	1,356	-	-	164	-	7,450	8,353
Day program	11,885	328	600	1,140	-	821	612	1,179	14	-	13,005	-	29,584	20,231
Food	1,995	15,377	14,634	26,281	-	8,917	15,134	23,124	-	-	6,378	-	111,840	96,325
Furnishings	2,370	3,835	-	6,705	821	706	2,879	6,483	-	-	12,846	-	55,135	20,852
GST expense	-	-	-	-	-	-	-	-	-	-	-	-	9,360	9,360
Household supplies	2,533	2,751	400	3,020	-	746	694	325	396	396	9,828	-	21,089	11,301
Insurance	10,427	902	2,108	4,085	835	2,265	2,035	4,660	88	-	2,827	-	30,252	28,591
Interest on long term debt	6,425	-	4,424	18,248	-	4,266	4,266	22,276	5,223	7,930	6,425	-	79,483	69,777
Membership fees	4,696	-	-	-	-	-	-	-	-	-	-	-	4,696	2,521
Office	24,583	740	527	1,077	-	253	414	1,556	-	-	1,772	-	30,922	25,858
Professional fees	32,925	-	2,896	410	-	531	60	730	-	-	682	-	35,338	43,654
Property taxes	8,428	-	-	14,115	-	3,762	3,771	12,808	-	-	8,428	-	54,208	51,222
Rent	-	3,996	-	-	11,388	-	-	-	-	-	-	-	15,384	15,384
Repairs and maintenance	7,358	1,370	10,877	26,260	320	4,568	3,203	6,426	-	-	9,011	-	69,393	88,417
Salaries and wages	218,177	345,065	228,256	456,104	-	224,718	239,085	470,055	1,491	476	421,492	-	2,604,919	1,817,318
Training	21,897	2,468	1,984	2,702	-	1,856	2,394	2,986	-	-	3,107	-	39,394	11,301
Transportation	925	1,825	988	164	-	1,582	1,031	1,115	65	-	4,083	-	11,778	28,173
Utilities	12,228	4,665	5,743	12,377	3,441	6,910	6,324	14,219	-	-	9,796	-	75,703	85,439
Van	-	-	-	-	-	-	-	-	2,100	-	51,872	-	53,972	55,039
	419,084	384,263	277,002	625,264	17,022	267,047	288,740	598,459	9,551	10,379	567,192	18,490	3,482,493	2,635,289
EXCESS (DEFICIENCY) OF DEPARTMENTAL REVENUE OVER EXPENSES FOR THE YEAR	(407,273)	78,793	95,258	134,267	(9,222)	50,608	57,309	143,967	(9,551)	(10,379)	228,409	47,717	399,903	244,224
Allocation to administration	407,273	(49,689)	(39,918)	(81,499)	-	(34,044)	(37,061)	(79,603)	-	-	(85,459)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ -	\$ 29,104	\$ 55,340	\$ 52,768	\$ (9,222)	\$ 16,564	\$ 20,248	\$ 64,364	\$ (9,551)	\$ (10,379)	\$ 142,950	\$ 47,717	\$ 399,903	\$ 244,224

The accompanying notes are an integral part of these financial statements.






HCG 2023-24 Audited Financial Statements Final_20241009_103438_000476

Final Audit Report

2024-10-09

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