BOWEN DOES THAT ONE DAY FOUNDATION

Compiled Financial Information

January 31, 2025

BOWEN DOES THAT ONE DAY FOUNDATION
Index to Compiled Financial Information
Year Ended January 31, 2025

COMPILATION ENGAGEMENT REPORT

To the Members of Bowen Does That One Day Foundation

On the basis of information provided by management, we have compiled the statement of financial position of Bowen Does That One Day Foundation as at January 31, 2025, and 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 have not performed 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.

Loewen Kruse

Burnaby, British Columbia
April 12, 2025

Chartered Professional Accountants

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BOWEN DOES THAT ONE DAY FOUNDATION

Statement of Financial Position

January 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	**$ 29,374**	$ 18,606
Term deposits	**186,537**	150,000
Accounts receivable	**122**	81
Inventory	**5,435**	3,750
	221,468	172,437
TERM DEPOSIT	**2,002**	2,002
	$ 223,470	$ 174,439
NET ASSETS	**$ 223,470**	$ 174,439

ON BEHALF OF THE BOARD

Director _Director_

See notes to financial information

BOWEN DOES THAT ONE DAY FOUNDATION
Statement of Changes in Net Assets
Year Ended January 31, 2025

		2025		2024
NET ASSETS - BEGINNING OF YEAR	**$**	**174,439**	$	47,773
EXCESS OF REVENUE OVER EXPENSES		**49,031**		126,666
NET ASSETS - END OF YEAR	**$**	**223,470**	$	174,439

See notes to financial information

BOWEN DOES THAT ONE DAY FOUNDATION

Statement of Operations

Year Ended January 31, 2025

	2025	2024
REVENUE		
Fundraising events	**$ 32,766**	$ 116
Receipted donation	**20,000**	100,000
Donations from charities	**12,994**	30,368
Toy bin sponsorship	**1,000**	-
Swag sales	**474**	-
Discounts given	**150**	108
Other donations	**-**	19
	67,384	130,611
EXPENSES		
Fundraising expenses	**19,830**	-
Office expenses	**1,534**	-
Toy bins	**1,228**	231
Advertising and promotion	**1,078**	418
Travel	**873**	-
Professional fees	**828**	3,488
Bank charges	**152**	22
Delivery, freight and express	**67**	-
	25,590	4,159
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	**41,794**	126,452
OTHER INCOME		
Interest	**7,237**	214
EXCESS OF REVENUE OVER EXPENSES	**$ 49,031**	$ 126,666

See notes to financial information

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Bowen Does That One Day Foundation as at January 31, 2025, and the statements of changes in net assets and operations for the year then ended is the historical cost basis, reflecting cash transactions with selected accruals and accounting estimates:

- Accrued receivables for amounts recoverable
- Inventory valued at net realizable value if less than cost
- Investments valued at their fair value
- Accounts payable and accrued liabilities