



SABO, JANG & CO. LTD.

(A Professional Corporation)
Chartered Professional Accountants

GREG K. SABO, CPA, CGA

MICHAEL JANG, CPA, CGA, CAFM

January 27, 2025

Operation Freedom Paws Canada Society
403 Holiday Road
Fanny Bay BC V0R 1W0

Attention: Julianne Thorne and Ellen Suettler

Dear Julianne and Ellen:

ENCLOSURES

We are enclosing:

Management letter

- One copy of the management letter.

Financial information

- One copy of your compiled financial information of Operation Freedom Paws Canada Society for the year ended August 31, 2024.

Registered Charity Information return

- One copy of your T3010 Registered Charity Information return. Once we have received the signed copy by you we will file the return on your behalf.

Engagement letter

- One copy of our standard engagement letter.

Letter of acknowledgement

- One copy of the letter of acknowledgement.

GST Public Service Bodies' Rebate Form

- One copy for the fiscal period of your GST Public Service Bodies' Rebate forms.

Year end adjusting entries and trial balance

- Our year-end journal entries, trial balance, and other relevant working papers are being provided to assist you in updating your accounting system. If you find after inputting our year-end entries that your general ledger does not agree to our closing balances, please contact our office so we may help you rectify the problem.

Invoice enclosed

- Our invoice, which we trust you will find in order.

OTHER MATTERS

Items requiring a signature

Below is a list of documents that require your immediate signature. Please sign each where indicated by the "sign here" tabs.

- Financial information;
- CRA T3010 - Registered Charity Information Return;
- Engagement Letter;
- Acknowledgement letter;
- GST Public Service Bodies' Rebate Form

Bookkeeper's package

Bookkeeper's package which includes instructions required for the adjustments recorded at the year-end to be recorded in the books and records of the company, a copy of our invoice, as well as certain other information important to the execution of tax planning will be forwarded to your bookkeeper.

CLOSING COMMENTS

We have relied on you to provide us with the necessary information in a form sufficiently complete to enable us to prepare the financial information. We understand that the financial information referred to will be only for management purposes and will not be made available to other parties without our consent.

We wish to emphasize that our engagement cannot be relied upon to disclose errors, omissions or other irregularities nor will it fulfill any statutory audit requirements.

We thank you for the opportunity to be of service to you and trust everything is in order. If you have any questions or concerns, please contact us by email at mike@sabojang.com or call 250-951-2000.

Yours truly,



Michael Jang, CPA, CGA, CAFM
Partner

SABO, JANG & CO. LTD.

Encl.

OPERATION FREEDOM PAWS CANADA SOCIETY
COMPILED FINANCIAL INFORMATION
Year Ended August 31, 2024

OPERATION FREEDOM PAWS CANADA SOCIETY
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Year Ended August 31, 2024

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COMPILATION ENGAGEMENT REPORT

To the Management of Operation Freedom Paws Canada Society

On the basis of information provided by management, we have compiled the statement of financial position of Operation Freedom Paws Canada Society as at August 31, 2024, and the statements of revenues and expenditures and changes in net assets 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.

Sabo, Jang & Co. Ltd.

Chartered Professional Accountants

Parksville, British Columbia
January 27, 2025

OPERATION FREEDOM PAWS CANADA SOCIETY
STATEMENT OF REVENUES AND EXPENDITURES
Year Ended August 31, 2024

	2024	2023
REVENUES		
Fundraising	\$ 73,483	\$ 134,530
Donations	94,292	68,572
Grants	87,221	77,000
	254,996	280,102
EXPENSES		
Advertising and promotion	-	2,963
Amortization	22,248	14,366
Equipment rentals	8,315	7,067
Fundraising expense	43,742	51,262
Insurance	1,500	4,267
Interest and bank charges	4,885	3,520
Memberships	950	-
Meals and entertainment	2,237	3,946
Office	19,704	7,869
Professional fees	2,102	1,952
Rental	12,000	12,000
Repairs and maintenance	6,439	2,661
Salaries and wages	59,661	19,554
Supplies	33,615	28,072
Telephone	1,625	1,988
Travel	28,569	36,959
Utilities	5,337	6,107
Veterinary care	25,750	21,794
	278,679	226,347
EXCESS OF REVENUES OVER EXPENSES	\$ (23,683)	\$ 53,755

See accompanying notes to financial information

OPERATION FREEDOM PAWS CANADA SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
Year Ended August 31, 2024

	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 90,515	\$ 36,761
DEFICIENCY OF REVENUES OVER EXPENSES	(23,683)	53,755
NET ASSETS - END OF YEAR	\$ 66,832	\$ 90,516

OPERATION FREEDOM PAWS CANADA SOCIETY
STATEMENT OF FINANCIAL POSITION
August 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 65,138	\$ 72,054
Accounts receivable	374	-
Goods and services tax recoverable	7,851	4,030
Prepaid expenses	2,064	-
	75,427	76,084
PROPERTY, PLANT AND EQUIPMENT (Note 2)	85,153	86,700
TOTAL ASSETS	\$ 160,580	\$ 162,784
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 3,326	\$ 6,655
Employee deductions payable	906	1,832
	4,232	8,487
DUE TO RELATED PARTIES (Note 3)	89,516	63,782
LIABILITIES	93,748	72,269
NET ASSETS	66,832	90,515
	\$ 160,580	\$ 162,784

Approved by the Directors

Julianne Thorne Director

Ellen Suettler Director

See accompanying notes to financial information

OPERATION FREEDOM PAWS CANADA SOCIETY
NOTES TO COMPILED FINANCIAL INFORMATION
Year Ended August 31, 2024

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Operation Freedom Paws Canada Society as at August 31, 2024, and the statements of revenues and expenditures and changes in net assets for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- Accounts receivable less an allowance for doubtful accounts;
- Property, plant and equipment is amortized over their useful lives;
- Accounts payable and accrued liabilities;
- Current income taxes (NIL) as at the reporting date;
- Prepaid expenses.

2. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Equipment	\$ 43,542	\$ 13,569	\$ 29,973	\$ 26,082
Trailer	14,000	5,670	8,330	11,900
Leasehold improvements	67,541	20,691	46,850	48,718
	\$ 125,083	\$ 39,930	\$ 85,153	\$ 86,700

3. DUE TO RELATED PARTIES

	2024	2023
Long term portion due to related party		
Due to (from) executive director	\$ 89,516	\$ 63,782

Related party debt is amounts due to director. Amounts due have no terms of repayment.

Canada Revenue
AgencyAgence du revenu
du Canada

Protected B when completed

Registered Charity Information Return**Section A: Identification**

- To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.**Complete the following:**

1. Charity name:

Operation Freedom Paws Canada Society

2. Return for fiscal period ending: 3. BN/registration number: 4. Web address (if applicable):

 Year Month Day
 2 0 2 4 0 8 3 1

772042735RRR0001

<https://ofpcanada.org>
A1 Was the charity in a subordinate position to a head body? 1510 ☐ Yes ☒ No

If yes, give the name and BN/registration number of the organization.

Name

BN (9 digits, 2 letters, 4 digits. Example: 123456789RRR0001)

R

A2 Has the charity wound-up, dissolved, or terminated operations? 1570 ☐ Yes ☒ No
A3 Is the charity designated as a public foundation or private foundation? 1600 ☐ Yes ☒ No
If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to canada.ca/charities-list and refer to the charity's detail page.**Section B: Directors/trustees and like officials****B1** All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public.**For charities subject to the Ontario Corporations Act.**As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit ontario.ca/businessregistry.**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."**Section C: Programs and general information**
C1 Was the charity active during the fiscal period? 1800 ☒ Yes ☐ No

If no, explain why in the "Ongoing programs" space below at C2.

C2 Describe all **ongoing** and **new** charitable programs during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

- charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and
- qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours.

Do not include the names of employees or volunteers.**Do not** describe fundraising activities in this space.**Do not attach additional sheets of paper or annual reports.**

Ongoing programs

Dog training for accompaniment of veterans

New programs

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Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations, excluding grants to non-qualified donees? **2000** ☐ Yes ☒ No

Important: If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (excluding qualifying disbursements) for any activity/program/project outside Canada? **2100** ☐ Yes ☒ No

Important: If **yes**, you **must** complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities

This question has been removed.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

2500 ☒ Advertisements/print/radio/ TV commercials

2570 ☐ Sales

2620 ☐ Telephone/TV solicitations

2510 ☐ Auctions

2575 ☒ Internet

2630 ☒ Tournament/sporting events

2530 ☐ Collection plate/boxes

2580 ☐ Mail campaigns

2640 ☐ Cause-related marketing

2540 ☐ Door-to-door solicitation

2590 ☐ Planned-giving programs

2650 ☐ Other

2550 ☐ Draws/lotteries

2600 ☐ Targeted corporate donations/ sponsorships

2660 Specify: _____

2560 ☒ Fundraising dinners/galas/concerts

2610 ☐ Targeted contacts

C7 Did the charity pay external fundraisers? **2700** ☒ Yes ☐ No

If **yes**, you must complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity **5450** \$ 72,621

(b) Enter the amounts paid to and/or retained by the fundraisers **5460** \$ 36,300

(c) Select the method of payment to the fundraiser:

2730 ☐ Commissions

2750 ☐ Finder's fee

2770 ☐ Honoraria

2740 ☐ Bonuses

2760 ☐ Set fee for services

2780 ☒ Other

2790 Specify: E-Transfer

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** ☐ Yes ☒ No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** ☐ Yes ☐ No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** ☐ Yes ☐ No

Important: If **yes**, you **must** complete Schedule 3, Compensation.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was not resident in Canada and was not any of the following: **3900** ☐ Yes ☐ No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

Important: If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

C11 Did the charity receive any non-cash gifts for which it issued tax receipts? **4000** ☐ Yes ☒ No

Important: If **yes**, you **must** complete Schedule 5, Non-cash gifts.

C12 Did the charity acquire a non-qualifying security? **5800** ☐ Yes ☒ No

C13 Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** ☐ Yes ☒ No

C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** ☐ Yes ☒ No

C15 Did the charity have direct partnership holdings at any time during the fiscal period? **5830** ☐ Yes ☒ No

Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.

C16 Did the charity make qualifying disbursements by way of grants to non-qualified donees (grantees) in the fiscal period? **5840** ☐ Yes ☒ No

If **yes**, you **must** complete lines 5841, 5842 and 5843.

Did the charity make grants to any grantees totalling more than \$5,000 in the fiscal period? **5841** ☐ Yes ☒ No

If **yes**, you **must** complete Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees).

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Enter the number of grantees that received grants totalling \$5,000 or less in the fiscal period 5842

Enter the total amount paid to grantees that received grants totalling \$5,000 or less in the fiscal period 5843 \$

C17 In the 24 months before the beginning of the fiscal period, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:a) exceed \$100,000, if the charity is designated as a charitable organization; or
(b) exceed \$25,000, if the charity is designated as a public or private foundation? 5850 ☐ Yes ☒ No
If yes, you must complete Schedule 8 – Disbursement quota**C18** Did the charity hold any donor advised funds (DAF) during the fiscal period?
If yes, provide the following:5860 ☐ Yes ☒ No

(a) Total number of accounts held at the end of the fiscal period 5861

(b) Total value of all accounts held at the end of the fiscal period 5862 \$

(c) Total value of donations to DAF accounts received during the fiscal period 5863 \$

(d) Total value of qualifying disbursements from DAFs during the fiscal period 5864 \$

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
(c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.**D1** Was the financial information reported below prepared on an accrual or cash basis? 4020 ☐ Accrual ☐ Cash**D2 Summary of financial position:**

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? 4050 ☐ Yes ☐ No

Total assets (including land and buildings) 4200 \$

Total liabilities 4350 \$

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? 4400 ☐ Yes ☐ No**D3 Revenue:**Did the charity issue tax receipts for gifts? 4490 ☐ Yes ☐ No

If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts 4500 \$

Total amount received from other registered charities 4510 \$

Total other gifts received for which a tax receipt was not issued by the charity
(excluding amounts at lines 4575 and 4630) 4530 \$Did the charity receive any revenue from any level of government in Canada? 4565 ☐ Yes ☐ No

If yes, total amount received 4570 \$

Total tax-receipted revenue from all sources outside of Canada
(government and non-government) 4571 \$

Total non tax-receipted revenue from all sources outside of Canada (government and non-government) 4575 \$

Total non tax-receipted revenue from fundraising 4630 \$

Total revenue from sale of goods and services (except to any level of government in Canada) 4640 \$

Other revenue not already included in the amounts above 4650 \$

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) 4700 \$

D4 Expenditures:

Professional and consulting fees 4860 \$

Travel and vehicle expenses 4810 \$

All other expenditures not already included in the amounts above (excluding qualifying disbursements) 4920 \$

Total expenditures (excluding qualified disbursements) (add lines 4860, 4810, and 4920). 4950 \$

Of the amount at line 4950:

(a) Total expenditures on charitable activities 5000 \$

(b) Total expenditures on management and administration 5010 \$

Total amount of grants made to all non-qualified donees (grantees) 5045 \$

Total amount of gifts made to all qualified donees 5050 \$

Total expenditures (add lines 4950, 5045 and 5050) 5100 \$

Section E: Certification

This return **must** be signed by a person who has authority to sign on behalf of the charity. It is a serious offence under the Income Tax Act to provide false or deceptive information.

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Ellen Suetler		Signature <i>Ellen Suetler</i>
Position in charity Director	Date	Phone number (250) 954-5552

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	403 Holiday Road	118 McMillan Street PO Box 580
City	Fanny Bay	Parksville
Province or territory and postal code	BC V0R1W0	BC V9P 2G6

F2 Name and address of individual who completed this return.

Name

Company name (if applicable) Sabo, Jang & Co. Ltd.	
Complete street address 118 McMillan Street PO Box 580	
City, province or territory, and postal code Parksville BC V9P 2G6	
Phone number (250) 951-2000	Is this the same individual who certified in Section E above? ☐ Yes ☒ No

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

☒ I confirm that I have read the Privacy statement above.

Checklist

- A charity's complete annual information return includes:
- Form T3010, Registered Charity Information Return, and all applicable schedules
 - a copy of the charity's financial statements
 - Form T1235, Directors/Trustees and Like Officials Worksheet
 - Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
 - Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)
 - Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees) (if applicable)
- If financial statements are not included, the charity's registration may be revoked.

FoundationsSchedule 1

1

Did the foundation acquire control of a corporation?

100

☐ Yes

☐ No

2

Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities?

110

☐ Yes

☐ No

3

(a) What was the total value of all restricted funds held at the end of the fiscal period?

111

\$

0

(b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction?

112

\$

0

For private foundations only:

4

Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment?

120

☐ Yes

☐ No

5

Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? ..

130

☐ Yes

☐ No

If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

Activities outside CanadaSchedule 2

Important: If you complete this section, you must answer yes to question C4.

For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.

1

Total expenditures on activities/programs/projects carried on outside Canada, excluding qualifying disbursements

200

\$

0

2

Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding qualified disbursements)?

210

☐ Yes

☐ No

If yes, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

Important: If you entered information in the table above, you must answer yes in line 210.

3

Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.

4

Were any projects undertaken outside Canada funded by Global Affairs Canada?

220

☐ Yes

☐ No

If yes, what was the total amount the charity spent under this arrangement?

230

\$

5

Were any of the charity's activities outside of Canada carried out by employees of the charity?

240

☐ Yes

☐ No

6

Were any of the charity's activities outside of Canada carried out by volunteers of the charity?

250

☐ Yes

☐ No

7

Did the charity export goods as part of its charitable activities?

260

☐ Yes

☐ No

If yes, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

Country codes				Protected B when completed
AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania	
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia	
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda	
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia	
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia	
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone	
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore	
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia	
BY-Belarus	FR-France	MG-Madagascar	ES-Spain	
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka	
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan	
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic	
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan	
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania	
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand	
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste	
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey	
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda	
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine	
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom	
TD-Chad	IR-Iran	NE-Niger	US-United States of America	
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay	
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan	
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela	
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam	
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen	
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia	
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe	
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar		
HR-Croatia	KE-Kenya	RE-Réunion		

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

Compensation

Schedule 3

Important: If you complete this section, you must answer **yes** to question C9.

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

305 2 \$1 – \$39,999	310 \$40,000 – \$79,999	315 \$80,000 – \$119,999
320 \$120,000 – \$159,999	325 \$160,000 – \$199,999	330 \$200,000 – \$249,999
335 \$250,000 – \$299,999	340 \$300,000 – \$349,999	345 \$350,000 and over

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$

3 Total expenditure on all compensation in the fiscal period. **390** \$

Confidential data

Schedule 4

Important: If you complete this section, you must answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about external fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)

At arm's length? Yes/No
(confidential)

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	☐	☐	☐	

Non-cash gifts

Schedule 5

Important: If you complete this section, you must answer **yes** to question C11.

1 Select all types of non-cash gifts received for which a tax receipt was issued:

500 ☐ Artwork/wine/jewellery	525 ☐ Ecological properties	550 ☐ Publicly traded securities/ commodities/mutual funds
505 ☐ Building materials	530 ☐ Life insurance policies	555 ☐ Books
510 ☐ Clothing/furniture/food	535 ☐ Medical equipment/ supplies	560 ☐ Other
515 ☐ Vehicles	540 ☐ Privately-held securities	565 Specify:
520 ☐ Cultural properties	545 ☐ Machinery/equipment/ computers/software	

2 Enter the total amount of tax-receipted non-cash gifts **580** \$

Detailed financial information

Schedule 6

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
 (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
 (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? 4020 ☒ Accrual ☐ Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:		Liabilities:	
Cash, bank accounts, and short-term investments	4100 \$ 65,138	Accounts payable and accrued liabilities	4300 \$ 93,749
Cash and bank accounts	4101 \$	Deferred revenue	4310 \$
Short-term investments	4102 \$	Amounts owing to non-arm's length persons	4320 \$
Amounts receivable from non-arm's length persons	4110 \$	Other liabilities	4330 \$
Amounts receivable from all others	4120 \$ 8,225	Total liabilities (add lines 4300 to 4330)	4350 \$ 93,749
Investments in non-arm's length persons	4130 \$	Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250 \$
Long-term investments	4140 \$		
Inventories	4150 \$		
Land and buildings in Canada	4155 \$		
Used for charitable programs or administration	4157 \$		
Used for other purposes	4158 \$		
Other capital assets in Canada	4160 \$ 85,154		
Capital assets outside Canada	4165 \$		
Accumulated amortization of capital assets	4166 \$		
Other assets	4170 \$ 2,064		
Impact investments	4190 \$		
Total assets (add lines 4100, 4110 to 4155, and 4160 to 4170)	4200 \$ 160,581		

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity has issued or will issue tax receipts	4500 \$ 154,441
Total eligible amount of tax-receipted tuition fees	5610 \$
Total amount received from other registered charities	4510 \$ 7,129
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530 \$ 6,205
Total revenue received from federal government	4540 \$
Total revenue received from provincial/territorial governments	4550 \$ 87,221
Total revenue received from municipal/regional governments	4560 \$
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571 \$
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575 \$
Total interest and investment income from impact investments	4576 \$
Total interest and investment income from persons not at arm's length	4577 \$
Total interest and investment income received or earned	4580 \$
Gross proceeds from disposition of assets	4590 \$
Net proceeds from disposition of assets (show a negative amount with brackets)	4600 \$
Gross income received from rental of land and/or buildings	4610 \$
Total non tax-receipted revenues received for memberships, dues and association fees	4620 \$
Total non tax-receipted revenue from fundraising	4630 \$
Total revenue from sale of goods and services (except to any level of government in Canada)	4640 \$
Other revenue not already included in the amounts above	4650 \$
Specify type(s) of revenue included in the amount reported at 4650	4655
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)	4700 \$ 254,996

Protected B when completed

Expenditures:

Advertising and promotion	4800 \$	2,237
Travel and vehicle expenses	4810 \$	28,659
Interest and bank charges	4820 \$	4,885
Licences, memberships, and dues	4830 \$	
Office supplies and expenses	4840 \$	43,870
Occupancy costs	4850 \$	12,000
Professional and consulting fees	4860 \$	2,102
Education and training for staff and volunteers	4870 \$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880 \$	59,661
Fair market value of all donated goods used in charity's own activities	4890 \$	
Purchased supplies and assets	4891 \$	33,615
Amortization of capitalized assets	4900 \$	22,248
Research grants and scholarships as part of charity's own activities	4910 \$	
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920 \$	69,402
Specify type(s) of expenditures included in the amount reported at 4920	4930	Veterinary fees, fundraising
Total expenditures before qualifying disbursements (add lines 4800 to 4920)	4950 \$	278,679

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000 \$	67,680
(b) Total expenditures on management and administration	5010 \$	30,806
(c) Total expenditures on fundraising	5020 \$	43,742
(d) Total other expenditures included in line 4950	5040 \$	136,451
Total amount of grants made to all non-qualified donees (grantees)	5045 \$	
Total amount of gifts made to all qualified donees	5050 \$	
Total expenditures (add lines 4950, 5045 and 5050)	5100 \$	278,679

Other financial information**Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds	5500 \$	
• Enter the amount disbursed for the fiscal period for the specified purpose	5510 \$	

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period

5750 \$

Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

• The 24 months before the beginning of the fiscal period	5900 \$	
• The 24 months before the end of the fiscal period	5910 \$	

Disbursement quota

Schedule 8

Important: If you complete this section, you **must** answer **yes** to question C17.
For more information, go to Canada.ca/charities-disbursement-quota.

Step 1. Calculating the disbursement quota requirement for the current fiscal period

Average value of property not used in charitable activities or administration (line 5900 from your return) 805 \$

If permission to accumulate property has been granted, enter the total amount accumulated less all disbursements made for the specified purpose (add all amounts from lines 5500 minus all amounts at lines 5510 from **all returns** to date covered by the permission to accumulate property period) 810 \$

Line 805 minus line 810 (if negative, enter 0) 815 \$

If line 815 is \$1,000,000 or less Multiply line 815 by 3.5% 820 \$	If line 815 is over \$1,000,000 Line 815 minus \$1,000,000 825 \$ Line 825 multiplied by 5% 830 \$ Line 830 plus \$35,000 835 \$
---	--

Enter the amount from line 820 or line 835. This is your charity's disbursement quota requirement for the current fiscal period 840 \$

Total expenditures on charitable activities (line 5000 of your return) 845 \$

Total amount of grants made to non-qualified donees (line 5045 of your return) 850 \$

Total amount of gifts made to qualified donees (line 5050 of your return) 855 \$

Add lines 845 to line 855 860 \$

Line 860 minus line 840. This is your charity's disbursement quota excess or shortfall for the current fiscal period 865 \$

If a shortfall exists (line 865 is negative), your charity can draw on disbursement excesses from the five previous fiscal periods to help it meet its shortfall. If no excesses are available to draw on, your charity can try to spend enough the following year to create an excess that it can carry back to cover the shortfall.

Step 2. Estimating the disbursement quota requirement for the next fiscal period

Average value of property not used in charitable activities or administration prior to the next fiscal period (line 5910 from your return) 870 \$

If line 870 is \$1,000,000 or less Multiply line 870 by 3.5% 875 \$	If line 870 is over \$1,000,000 Line 870 minus \$1,000,000 880 \$ Line 880 multiplied by 5% 885 \$ Line 885 plus \$35,000 890 \$
---	--

The amount shown at line 875 or line 890 is your charity's estimated disbursement quota requirement for the next fiscal period.

Canada Revenue
AgencyAgence du revenu
du CanadaProtected B
when completed

Directors/Trustees and Like Officials Worksheet

You must give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number
of directors/
trustees and like
officials:

5

Charity name:

Operation Freedom Paws Canada Society

Business number:

772042735RRR0001

Return for fiscal period
ending (YYYY/MM/DD):

2,0,2,4|0,8|3,1

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information

Last name: Suettler	
First name: Ellen	Initial:
Term ▶ Start date (Y/M/D): 2,0,2,3 0,9 0,1 End date (Y/M/D): 2,0,2,4 0,8 3,1	
Position: Assistant Executive Director	
At arm's length with other Directors? ☒ Yes ☐ No	
Last name: Richards	
First name: Michael	Initial:
Term ▶ Start date (Y/M/D): 2,0,2,3 0,9 0,1 End date (Y/M/D): 2,0,2,4 0,8 3,1	
Position: Director	
At arm's length with other Directors? ☒ Yes ☐ No	
Last name: Thorne	
First name: Julianne Marie	Initial:
Term ▶ Start date (Y/M/D): 2,0,2,3 0,9 0,1 End date (Y/M/D): 2,0,2,4 0,8 3,1	
Position: Treasurer	
At arm's length with other Directors? ☒ Yes ☐ No	
Last name: Blaszczyk	
First name: Angelina	Initial:
Term ▶ Start date (Y/M/D): 2,0,2,3 0,9 0,1 End date (Y/M/D): 2,0,2,4 0,8 3,1	
Position: Director	
At arm's length with other Directors? ☒ Yes ☐ No	
Last name: Ashmead	
First name: Barbara Jean	Initial:
Term ▶ Start date (Y/M/D): 2,0,2,3 0,9 0,1 End date (Y/M/D): 2,0,2,4 0,8 3,1	
Position: Executive Director	
At arm's length with other Directors? ☒ Yes ☐ No	

Confidential data

Residential address - Street no. and name: 240 Hemlock Street	
City: Nanaimo	Prov/Terr: BC
Postal code: V9S1Z2	Phone number: _____
Date of birth (Y/M/D): 1,9,5,6 1,0 1,7	
Residential address - Street no. and name: 611 - 2840 Carlow Road	
City: Langford	Prov/Terr: BC
Postal code: V9B7A4	Phone number: _____
Date of birth (Y/M/D): 1,9,7,5 0,4 2,0	
Residential address - Street no. and name: 702 Camas Way	
City: Parksville	Prov/Terr: BC
Postal code: V9P1E4	Phone number: _____
Date of birth (Y/M/D): 1,9,8,2 0,6 1,7	
Residential address - Street no. and name: 403 Holiday Road	
City: Fanny Bay	Prov/Terr: BC
Postal code: V0R1W0	Phone number: _____
Date of birth (Y/M/D): 1,9,9,0 0,5 1,3	
Residential address - Street no. and name: 403 Holiday Road	
City: Fanny Bay	Prov/Terr: BC
Postal code: V0R1W0	Phone number: _____
Date of birth (Y/M/D): 1,9,5,8 0,7 1,9	



SABO, JANG & CO. LTD.

(A Professional Corporation)

Chartered Professional Accountants

GREG K. SABO, CPA, CGA

MICHAEL JANG, CPA, CGA, CAFM

January 27, 2025

Operation Freedom Paws Canada Society
403 Holiday Road
Fanny Bay BC V0R 1W0

Attention: Julianne Thorne and Ellen Suettler

Dear Julianne and Ellen:

You have requested that, on the basis of information that you will provide, we assist you in the preparation of the compiled financial information of Operation Freedom Paws Canada Society, which comprise the statement of financial position as at August 31, 2025, and the statements of revenues and expenditures for the year then ended, and Note 1, which describes the basis of accounting to be applied in the preparation of the compiled financial information.

The Intended Use of the Compiled Financial Information

The compiled financial information is intended to be used by management of Operation Freedom Paws Canada Society and third parties, being current or potential lenders, suppliers, stakeholders. Those parties are in a position to request and obtain further information from the entity.

We are pleased to confirm our acceptance and understanding of this compilation engagement by means of this letter.

Our Responsibilities

We will perform the compilation engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements.

A compilation engagement involves us assisting you in the preparation of compiled financial information. Since a compilation engagement is not an assurance engagement, we are not required to perform procedures to verify the accuracy or completeness of the information you provide to us for the compilation engagement. Accordingly, we will not express an audit opinion or a review conclusion, or provide any form of assurance on the compiled financial information.

Management's Responsibilities

The compilation engagement is performed on the basis that you acknowledge that:

- a. The third party that intends to use the compiled financial information is in a position to request and obtain further information from the entity;
- b. A compilation engagement is appropriate for the intended use;
- c. You understand that a compilation engagement will not fulfill the entity's legal, regulatory or contractual provisions, if any, for an audit engagement or a review engagement; and
- d. You understand that the compiled financial information should not be used by third parties other than those who are in a position to request or obtain further information from the entity or have agreed with you the basis of accounting applied in the preparation of the compiled financial information.

Further, you acknowledge that you are responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to us; and
- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

File Inspections

In accordance with professional regulations (and by our firm's policy), our client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that we are adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Operation Freedom Paws Canada Society unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the British Columbia *Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Proceeds of Crime (Money Laundering) and Terrorist Financing Act

Federal legislation (Proceeds of Crime (Money Laundering) and Terrorist Financing Act) requires our firm to report certain transactions and information: (1) transactions that may be suspicious of being related to a money laundering or terrorist financing offence; (2) cash transactions of \$10,000 or greater, and cross-border transactions of currency or monetary instruments of \$10,000 or greater; and (3) whether we are in possession or control of property that is considered terrorist property. Further, the Act requires our firm to ascertain the identity and existence of clients and other entities. To meet these legal obligations, our firm may have to report information about the company that might otherwise be confidential. However, only information that is required by the legislation will be disclosed. Should the reporting of this information place the company and our firm in a conflict of interest, our firm may be required to withdraw from this engagement. You hereby authorize our firm to release and disclose information related to the company if and when required by statute to do so.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

Indemnity

Operation Freedom Paws Canada Society hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Operation Freedom Paws Canada Society, or its directors, officers, agents or employees, of any of the covenants or obligations of Operation Freedom Paws Canada Society herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial information in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or the board of directors.

Fees at Regular Billing Rate

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable GST and PST, and are due when rendered. Fees for any additional services will be established separately. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 2.00% per month, or 26.82% (APR) per annum.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [*not less than 30 calendar days before the effective date of termination*]. If early termination takes place, Operation Freedom Paws Canada Society shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the Engagement we may withdraw from the Engagement before issuing a Compilation Engagement Report communication or compiling the financial information. If this occurs, we will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent Engagements unless terminated by either party by written notice prior to the commencement of the subsequent Engagement.

Third Parties

The financial documents are prepared solely for the use of the client with whom we have entered into a contract and there are no representations of any kind made by us to any party with whom we have not entered into a written contract.

Indemnity for Fees

For value received by the Indemnifier directly or indirectly as shareholder or director of the organization for whom services are provided, the Indemnifier agrees with our firm that at all times the Indemnifier shall promptly indemnify our firm for all amounts due by the organization in the event of the organization failing to pay any invoice when due by the organization. This indemnity is absolute and unconditional and the Indemnifier shall not be released or discharged by any indulgence extended to the organization by our firm.

Bookkeeping, Charity Information Return and Other Reports

Subject to management review and approval, we will carry out such bookkeeping as we find necessary prior to the preparation of the financial information; prepare the necessary federal and provincial income tax returns; and prepare any special reports as required. Management will provide the information necessary to complete the returns / reports and will file them with the appropriate authorities on a timely basis.

Underused Housing Tax

The Services do not include the preparation of the annual UHT-2900 Underused Housing Tax Return and Election Form, where applicable, or assistance with any speculation and vacancy tax obligations at the provincial or local level. If you require our assistance for these out of scope services, we would be pleased to enter into a separate engagement letter.

You acknowledge that the preparation of the annual UHT-2900 Underused Housing Tax Return and Election Form is not included in the scope of this engagement, and you will advise us if you require assistance with the UHT-2900.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for the compilation engagement.

We appreciate the opportunity of continuing to be of service to your organization.

Yours truly,



Michael Jang, CPA, CGA, CAFM

SABO, JANG & CO. LTD.

Acknowledged and agreed to on behalf of Operation Freedom Paws Canada Society by:

As a representative of Operation Freedom Paws Canada Society



Julianne Thorne, Director



Ellen Suettler, Director

January 27, 2025

Date signed

January 27, 2025

Date signed

Appendix A - Expected Form of Report

To the Management of Operation Freedom Paws Canada Society

On the basis of information provided by management, we have compiled the statement of financial position of Operation Freedom Paws Canada Society as at August 31, 2025, and the statements of revenues and expenditures and changes in net assets 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.

OPERATION FREEDOM PAWS CANADA SOCIETY

403 Holiday Road
Fanny Bay, BC
V0R 1W0

January 27, 2025

Sabo, Jang & Co. Ltd.
Box 580 - 118 McMillan Street
Parksville British Columbia V9P 2G6

Attention: Michael Jang, CPA, CGA, CAFM

Dear Sir / Madam:

Further to the engagement letter dated February 29, 2024, we acknowledge that we are responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to you; and
- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

Further, we confirm, to the best of our knowledge and belief, the following representations made by us to you during your compilation of the financial information:

Approved the accounting prepared by the firm

We have reviewed, approved and recorded all of the following:

- a. Adjusting journal entries you prepared or changed;
- b. Account codes you determined or changed;
- c. Transactions you classified; and
- d. Accounting records you prepared or changed.

Carrying value and classification of assets or liabilities

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial information.

Provision made for impaired assets

Where the value of any asset has been impaired, an appropriate provision has been made in the financial information. This includes:

- a. Appropriate provisions for idle, abandoned, destroyed or obsolete assets or where site restoration costs will be necessary; and
- b. Impairments in the value of goodwill or intangible assets.

Contractual obligations

We have disclosed to you, and the organization has complied with, all aspects of contractual agreements that would have a material effect on the financial information in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

(continued)

Subsequent events

There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial information. Further, there have been no events subsequent to the date of the comparative financial information that would require adjustment of the financial information and the related notes.

Disclosure of significant customers and / or suppliers

We have disclosed to you all significant customers and/or suppliers of the organization who individually represent a significant volume of transactions with the organization. We are of the opinion that the volume of transactions (e.g., sales, services, purchases, borrowing and lending) done by the organization with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the organization.

No material unrecorded assets or contingent assets

There are no material unrecorded assets or contingent assets (such as claims relating to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.

Disclosure of all significant estimates and fair value measurements

We have disclosed to you all significant estimates and fair value measurements. We are of the opinion that:

- a. The measurement methods used are permitted under CSRS 4200 and appropriate in the circumstances;
- b. The underlying assumptions are reasonable and reflect management's best estimates considering existing market information;
- c. The method of valuation has been applied consistently;
- d. The assumptions are consistent with management's intended courses of action; and
- e. Financial information disclosures are in accordance with CSRS 4200.

Applicable privacy legislation

We have obtained all consents that are required under applicable privacy legislation for the collection, use, and disclosure to you of personal information.

No business transacted at meetings.

There was no business transacted at the meetings of the members or directors (including committees thereof) which would have a material effect upon the financial information or require disclosure therein.

Environmental representations

We are aware of the environmental laws and regulations that have an impact on our organization and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial information.

Accounting and financial records

All accounting and financial records and related data of the organization have been made available to you, and you have been made aware of and given access to outside sources of information where applicable.

All information necessary has been disclosed

All information necessary to complete the financial information has been disclosed to you.

Management responsible for financial information

The financial information has been reviewed by management and we acknowledge sole responsibility for the content.

Proceeds of Crime (Money Laundering) and Terrorist Financing Act

We hereby acknowledge that Sabo, Jang & Co. Ltd. have made us aware of your legal obligations under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act. We hereby acknowledge that we are aware of potential conflict of interest that may arise as a result of your legal obligations under this Act and authorize Sabo, Jang & Co. Ltd. to release and disclose information about Operation Freedom Paws Canada Society as required by statute.

(continued)

Signed balance sheet

We are aware of the provisions of sections 158(1) and (2) of the Canada Business Corporations Act, or the equivalent sections of other provincial or territorial Business Corporations Acts, which require the financial information to be approved by the board of directors, such approval being evidenced by the signature at the foot of the balance sheet by two directors duly authorized to sign or by the director, where there is only one. We also undertake not to issue, publish or circulate copies of the financial information unless these are approved and signed as aforementioned and are accompanied by the Compilation Engagement Report.

Acknowledged and agreed on behalf of Operation Freedom Paws Canada Society by:

Julianne Thorne

Julianne Thorne, Director

Ellen Suettler

Ellen Suettler, Director

January 27, 2025

Date signed

January 27, 2025

Date signed



Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund

Public service bodies' rebate

Fill out this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity.

Do not use this area.

Self-government refund

Fill out this form if you are eligible to claim a self-government refund of the goods and services tax (GST) or the federal part of the harmonized sales tax (HST) under a self-government agreement.

For more information, see page 4.

Part A – Identification

Legal name:

Operation Freedom Paws Canada Society

Trade name (if different from legal name):

Business number (if applicable):

7 7 2 0 4 2 7 3 5 R T 0 0 0 1

Charity registration number (if you are a registered charity):

7 7 2 0 4 2 7 3 5 R R 0 0 0 1

Month Day

Enter your fiscal year-end:

0 8 3 1

Mailing address

Unit No. – Street No. Street name, PO Box, RR:

590 Sumac Dr.

City:

Qualicum Beach

Province or territory:

British Columbia

Postal code:

V 9 K 1 A 4

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IC NC

Part A – Identification (continued)**Physical location** (if different from mailing address)

Unit No. – Street No. Street name, RR: _____

City: _____

Province or territory: _____

Postal code: _____

Contact person

Name: _____

Julianne Marie Thorne

Title: _____

Treasurer

Telephone number: _____

250-954-5552

Extension: _____

Note

The person indicated in this section must be listed as authorized in our system in order for us to call them. Filling out this section does not add this person's name to your account as an authorized representative. For information on how to authorize a representative on your account, go to canada.ca/taxes-authorize-representative.

Part B – Claim period

Claim period covered by this application: From

Year	Month	Day
2	0	2
4	0	3
0	1	

 to

Year	Month	Day
2	0	2
4	0	8
3	1	

Part C – Offset on GST/HST return

This part applies to GST/HST registrants only.

Is the amount on line 409 of this form being included on line 111 of your GST/HST return?

☐

Yes

☐

No

If **yes**, enter the reporting period end date of your GST/HST return.

Year	Month	Day

Part D – Details of claim

Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, GST/HST Public Service Bodies' Rebate, for more information.

If you are claiming a rebate of the provincial part of the HST, fill out Form RC7066-SCH, Provincial Schedule – GST/HST Public Service Bodies' Rebate, and enter the total provincial amount below in Line B – Total provincial amount claimed (from Form RC7066-SCH).

Line No.	Activity type	Rebate factor	Federal amount
300	Municipality	100%	
301	University (or affiliated college or research body) established and operated otherwise than for profit	67%	+
302	School authority established and operated otherwise than for profit	68%	+
303	Public college established and operated otherwise than for profit	67%	+
304	Hospital authority (only on the operation of a public hospital)	83%	+
305	Charity or public institution on non-selected public service body activities, as defined on page 4	50%	+ 1,910 22
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on page 4)	50%	+
307	Printed books (do not include in other activity types)	100%	+
308	Charity or public institution on the export of property or services	100%	+
309	Self-government refund	100%	+
310	Hospital authority (for eligible activities, as defined on page 4, other than the operation of a public hospital)	83%	+
311	Facility operator (on eligible activities, as defined on page 4)	83%	+
312	External supplier (on eligible activities, as defined on page 4)	83%	+
Total federal amount claimed (add lines 300 to 312)		A	= 1,910 22
Total provincial amount claimed (from Form RC7066-SCH)		B	+
Total amount claimed (line A plus line B)		409	= 1,910 22

Part E – Certification

I certify that the information given on this form and in any attached document is correct and complete and that I am authorized to sign for the organization. I also certify that the amount on line 409 on this form or any part of it has not previously been claimed and that books, records, and invoices are available for inspection.

Julianne Thorne

Name (print)

Title

Telephone number

Extension

Signature

2025/02/21

Year

Month Day

Personal information is collected and used to administer or enforce Part IX of the *Excise Tax Act*, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the *Privacy Act*, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.



SABO, JANG & CO. LTD.

(A Professional Corporation)

Chartered Professional Accountant

GREG K. SABO, CPA, CGA

MICHAEL JANG, CPA, CGA, CAFM

February 18, 2025

TO: Operation Freedom Paws Canada Society
403 Holiday Road
Fanny Bay, BC V0R 1W0

Invoice Number : 241609

TO PROFESSIONAL SERVICES:

Complete the compilation of accounting records for the year ended August 31, 2024 and prepare adjusting entries and financial information for the fiscal year.

Prepare and electronically file the 2024 T2 corporation income tax return including General Index of Financial Information (GIFI) as required by Canada Revenue Agency (CRA) for reporting purposes.

Prepare and file the 2024 Registered Charity Information Return as required by Canada Revenue Agency (CRA) for reporting purposes.

Sub-total	\$1,850.00
GST @ 5%	92.50
Total	\$1,942.50

Julianne Thorne

GST #82701 0893 RT0001
Accounts Due On Presentation
Interest Charged at 26.8% per Annum (2% per Month)

SIGNATURE CERTIFICATE



REFERENCE NUMBER

56D44F16-2EC4-4BE2-BEC6-85EA01349E54

TRANSACTION DETAILS	DOCUMENT DETAILS
Reference Number 56D44F16-2EC4-4BE2-BEC6-85EA01349E54 Transaction Type Signature Request Sent At 02/19/2025 11:14 PST Executed At 02/21/2025 13:55 PST Identity Method email Distribution Method email Signed Checksum 649bf6dd6d2df789a9a12067c5e8fb4c38cb7d008f97e4eb90f6863324c08c6d Signer Sequencing Disabled Document Passcode Disabled	Document Name Operation Freedom Paws Canada Society August 31 2024 Year End Filename Operation_Freedom_Paws_Canada_Society_August_31_2024_Year_End.pdf Pages 32 pages Content Type application/pdf File Size 2.16 MB Original Checksum 7db278156014817173bea0b60e4854165e622314d798b901f8ea9d249d926e6c

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Julianne Thorne Email juliannethorne@gmail.com Components 7	Status signed Multi-factor Digital Fingerprint Checksum 418cd31561f0370a183c0f83d4570796f308d71faeb197b8c2ce46601847a8d5 IP Address 154.5.50.20 Device Chrome Mobile via Android Typed Signature  Signature Reference ID 329AF660	Viewed At 02/21/2025 13:49 PST Identity Authenticated At 02/21/2025 13:55 PST Signed At 02/21/2025 13:55 PST
Name Ellen Suettler Email ellen@ofpcanada.org Components 4	Status signed Multi-factor Digital Fingerprint Checksum 2ee2683f348cf45f2340e70e516755a9a9f9f94690ae1d6620cb847899a338fa IP Address 104.28.206.144 Device Safari via Mac Typed Signature  Signature Reference ID C340A1C8	Viewed At 02/19/2025 11:17 PST Identity Authenticated At 02/19/2025 11:20 PST Signed At 02/19/2025 11:20 PST

AUDITS

TIMESTAMP	AUDIT
02/19/2025 11:14 PST	Angela Payne (angela@sabojang.com) created document 'Operation_Freedom_Paws_Canada_Society_August_31_2024_Year_End.pdf' on Microsoft Edge via Windows from 54.144.112.110.
02/19/2025 11:14 PST	Julianne Thorne (juliannethorne@gmail.com) was emailed a link to sign.
02/19/2025 11:14 PST	Ellen Suettler (ellen@ofpcanada.org) was emailed a link to sign.
02/19/2025 11:17 PST	Ellen Suettler (ellen@ofpcanada.org) viewed the document on Safari via Mac from 104.28.206.144.
02/19/2025 11:20 PST	Ellen Suettler (ellen@ofpcanada.org) authenticated via email on Safari via Mac from 104.28.206.144.
02/19/2025 11:20 PST	Ellen Suettler (ellen@ofpcanada.org) signed the document on Safari via Mac from 104.28.206.144.

TIMESTAMP	AUDIT
02/21/2025 09:43 PST	Julianne Thorne (juliannethorne@gmail.com) was emailed a reminder.
02/21/2025 13:49 PST	Julianne Thorne (juliannethorne@gmail.com) viewed the document on Chrome Mobile via Android from 154.5.50.20.
02/21/2025 13:55 PST	Julianne Thorne (juliannethorne@gmail.com) authenticated via email on Chrome Mobile via Android from 154.5.50.20.
02/21/2025 13:55 PST	Julianne Thorne (juliannethorne@gmail.com) signed the document on Chrome Mobile via Android from 154.5.50.20.