

APLA Financial Records Update from Peter Glenister

To the members of the Atlantic Provinces Library Association,

I have examined for integrity and accuracy the financial records of the Atlantic Provinces Library Association as at 31 March, 2024, including the statements of operations, functional expenses, changes in fund balances and changes in financial position for the year then ended. My examination was conducted by applying risk assessment standards for not-for-profit organizations and, accordingly, included such tests and procedures as I considered necessary in the circumstances. In preparation for my review of the Association's records I corresponded with the Treasurer to receive the necessary documents and to clarify certain points.

In my opinion the Statement of Revenues and Expenditures and balance Statement represent fairly the financial position of the organization and its investments as at 31 March, 2024, and the results of its operations and the changes in its financial position for the year then ended, in accordance with the notes to the Statement, have been applied on a basis consistent with that of preceding years. As of that date, the aggregate of assets is \$163,659.35 and the Association's equity is \$164,215.31.

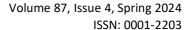
I included in my examination, in accord with Standing Order 3.10, the Carin Alma E. Somers Scholarship Fund and, in my opinion, the Statement of Revenues and Expenditures and the balance Statement represent fairly the financial position of the Fund as at 31 December, 2023. The equity of the Somers Fund was \$82,662193 as of 31 December, 2023.

Also in accord with Standing Order 3.10, I have examined the financial records of the APLA Memorial Awards Trust Fund and, in my opinion, the Statement of Revenues and Expenditures and the balance Statement represent fairly the financial position of the Trust Fund as at 31 December, 2023. The current value of the Fund is \$53,072.19 although the Balance report gives \$53,125.36 because the interest paid in January 2024 has been inadvertently included.

At the discretion of the Executive, Standing Order 3.09 directs that up to \$1,000 of any annual operating surplus may be transferred to the Memorial Awards Trust Fund and Standing Order 3.15 that 50% of any annual conference surplus be divided between the Memorial Awards Trust Fund and the First Timers Conference Grant. These transfers were made during the fiscal year.

Implementation of the Quick Books software for managing the Association's accounts continues to be of enormous assistal1'Ce for the Financial Examiner as it is certainly for the Treasurer.

Peter Glenister Halifax, Nova Scotia May 2024







SPRING GARDEN 5495 SPRING GARDEN RD HALIFAX, NS B3J 1G2

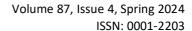
TD Canada Trust

Tel: 1-866-222-3456

TTY: 1-800-361-1180

TDCDA71400_3103098_001 E R 04959 04271

ATLANTIC PROVINCES LIBRARY MEMORIAL AWARDS TRUST FUND TERRI WINCHCOMBE ROWE MGMT BLDG 4TH FLOOR 6100 UNIVERSITY AVE HALIFAX NS B3H 3J5





Statement of Account			
Branch No. Account No.			
4959	4959-5228106		

*	Account Type	 1807 1865 1865 1866 1866	1 Mary 1	*
	BUSINESS			
	INVESTOR			
	ACCOUNT			

Statement From - To	Ž.	
DEC 29/23 - JAN 31/24		
Page 1 of 1		

MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 ITEMS 0 UNC BATCH 0	DESCRIPTION	CHEQUE/DEBIT	DEPOSIT/CREDIT	DATE	BALANCE
0 CHQS ENCLOSED NEXT STATEMENT DATE IS FEB 29/24 MONTHLY AVER. CR. BAL MONTHLY MIN. BAL DEP CONTENT. CASH 0 ITEMS 0 INC BATCH 0 122.17 JAN31 53,125.36 No. Amount Credits 1 122.17		62.00			
0 CHQS ENCLOSED NEXT STATEMENT DATE IS FEB 29/24 MONTHLY AVER, CR. BAL. \$53,040.51 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT. CASH 0 ITEMS 0 INC BATCH 0		69.00	122.17	JAN16 IAN31	
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0	INTEREST CREDIT		122.17	JANJI	33,123.30
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY AVER. CR. BAL. \$53,040.51 Credits 1 122.17 MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 UNC BATCH 0					
MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 ITEMS 0 UNC BATCH 0		STATEMENT DATE IS	S FEB 29/24		No. Amount
MONTHLY MIN. BAL. \$53,003.19 DEP CONTENT- CASH 0 ITEMS 0 UNC BATCH 0				Credit	s 1 122.17
Debits 1 69 00					
	DEI CONTENT- CASH U	TTEMS 0	ONC DATCH 0	Debits	69.00

5 May, 2024 Peter Glenister