

## **Briarpatch Incorporated**

December 6, 2023

Iris Howden CMA  
4927 Helmer Place  
REGINA SK S4X 4R8

Dear Iris:

This representation letter is provided in connection with your review of the financial statements of Briarpatch Incorporated for the period ended March 31, 2023, and for the purposes of you expressing a conclusion that, based on your review, nothing has come to your attention that causes you to believe that the financial statements do not present fairly, in all material respects, the financial position of Briarpatch Incorporated as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Certain representations in this letter are described as being limited to matters that are material. Misstatements (including omissions) are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

**We confirm, to the best of our knowledge and belief, the following representations made to you during your review:**

### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated October 6, 2023, for the preparation and fair presentation of the financial statements in accordance with CANADIAN ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS.
- We reviewed, approved and recorded all of your proposed adjustments (except for uncorrected misstatements, which are addressed in the next bullet point) to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records. A copy of these adjustments is attached to this letter
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- Management or other appropriate persons (such as those charged with governance) have accepted responsibility for the financial statements, including the related notes.

### **Information Provided**

- We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the review; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you:
  - The identity of the entity's related parties and all the related-party relationships and transactions of which we are aware;
  - Significant facts relating to any fraud or suspected fraud known to us that may have affected the entity;

- Known actual or possible non-compliance with laws and regulations for which the effects of non-compliance impact the financial statements of Briarpatch Incorporated;
- All information relevant to use of the going concern assumption in the financial statements;
- All events occurring subsequent to the date of the financial statements that may require adjustment or disclosure;
- Material commitments, contractual obligations or contingencies that have affected or may affect the entity's financial statements, including disclosures; and
- Material non-monetary transactions or transactions for no consideration undertaken by the entity in the financial reporting period under consideration.

**Other Representations**

- ***Liabilities and contingencies***

All liabilities and contingencies, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

Yours very truly,

---

Briarpatch Incorporated

Adjusting Journal Entries  
 March 31, 2023 Year end

JE	Description	Dr	Cr
1)	61005 Wages 24100 Accrued Payables To record payroll for Sophie for pay period 7, Mar 20 - 31, did not get recorded as an expense. Cleared bank April 6 by e-transfer	1,591.00	1,591.00
2)	62110 Financial Review 25500 GST Receivable 24200 Accrued Payables To set up accrued payable for review engagement fees	1,166.00 55.00	1,221.00
3)	62810 Amortization 17100 Accum Deprec - Furniture & equipment To record current year depreciation at 30% on declining balance method	263.47	263.47
4)	44300 Donor Regular Deferred Revenue To recognize Apr - Dec 2023 donation from PSAC as deferred revenue	6,000.00	6,000.00
5)	WCB Expense Accounts Payable To record Jan-Mar 2023 portion of 2023 WCB expense 2023 levy was \$500.29	125.07	125.07