COLLEGE OF DIETITIANS OF PEI

Financial Information

March 31, 2026

MRSB

COLLEGE OF DIETITIANS OF PEI
Index to Financial Information
March 31, 2026

MRSB

MRSB
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COMPILATION ENGAGEMENT REPORT

To the Board of College of Dietitians of PEI

On the basis of information provided by management, we have compiled the statement of financial position of College of Dietitians of PEI as at March 31, 2026, 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.

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.

MRSB Chartered Professional Accountants Inc.

MRSB CHARTERED PROFESSIONAL ACCOUNTANTS INC.

Charlottetown, PE

July 23, 2026

COLLEGE OF DIETITIANS OF PEI

Statement of Financial Position

March 31, 2026

		2026		2025
ASSETS				
Current				
Cash	**$**	**144,892**	$	136,106
Temporary investments		**14,769**		14,948
Accounts receivable		**886**		142
Prepaid expense		**1,000**		-
	$	**161,547**	$	151,196
LIABILITIES				
Current				
Accounts payable and accrued liabilities	**$**	**1,469**	$	3,306
Deferred revenue		**45,000**		45,250
		46,469		48,556
NET ASSETS				
Unrestricted net assets (Statement 3)		**115,078**		102,640
	$	**161,547**	$	151,196

See note to financial information

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COLLEGE OF DIETITIANS OF PEI

Statement of Changes in Net Assets

Year Ended March 31, 2026

	2026	2025
Unrestricted net assets - beginning of year	**$ 102,640**	$ 91,239
Excess of revenues over expenditures (Statement 4)	**12,438**	11,401
Unrestricted net assets - end of year	**$ 115,078**	$ 102,640

COLLEGE OF DIETITIANS OF PEI

Statement of Operations

Year Ended March 31, 2026

		2026		2025
Revenues				
Renewal registration fees	$	46,000	$	41,425
Exam fees		4,200		6,600
New member fees		1,338		2,275
Interest		624		582
Penalties, reimbursements and other		100		385
		52,262		51,267
Expenditures				
Alliance fees		2,819		4,200
CDRE funds to Alliance		7,200		2,400
Honorariums		800		500
Office		2,440		883
Professional fees		5,115		5,747
Travel		452		-
Wages and wage levies		20,998		26,136
		39,824		39,866
Excess of revenues over expenditures	$	12,438	$	11,401

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of College of Dietitians of PEI as at March 31, 2026, and the statements of changes in net assets and operations for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- accounts receivable
- investments recorded at cost
- accounts payable and accrued liabilities
- prepaid expense