
NEW TRIBES MISSION OF CANADA
DURHAM, ONTARIO
FINANCIAL STATEMENTS
DECEMBER 31, 2013

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Independent Auditor's Report

To the Directors of New Tribes Mission of Canada:

I have audited the accompanying financial statements the New Tribes Mission of Canada, which comprise the statement of financial position as at December 31, 2013, and the statements of revenue, expenditure and surplus, and changes in net assets for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted the audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Qualified Opinion

In common with many non-profit organizations, New Tribes Missions of Canada derives revenue from the general public in the form of gifts, donations and contributions, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the organization and I was not able to determine whether any adjustments might be necessary to revenue, excess of expenditure over revenue, assets and surplus

Qualified Opinion

In my opinion, except for the effect of adjustments, if any, which I may have determined to be necessary had I been able to satisfy myself concerning the completeness of the donation revenue referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of New Tribes Mission of Canada as at December 31, 2013, and the results of its operations and changes in net assets for the year then ended in accordance with Canadian accounting standards for non-profit organizations.

Truro, Nova Scotia
May 16, 2014



Chartered Accountant