

# **COMMUNITY CARE OF WEST NIAGARA**

Financial Statements  
for the Year Ended June 30, 2025  
and Independent Auditor's Report

**COMMUNITY CARE OF WEST NIAGARA**  
FINANCIAL STATEMENTS  
JUNE 30, 2025

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## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors and Members of  
Community Care of West Niagara:**

### **Qualified Opinion**

We have audited the accompanying financial statements of Community Care of West Niagara (the Organization), which comprise the balance sheet as at June 30, 2025 and the statement of revenues and expenses and fund balances and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2025, 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.

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, the Organization derives revenue from donations and fundraising the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenses, and cash flows from operations for the years ended June 30, 2025 and 2024, current assets as at June 30, 2025 and 2024, and fund balances as at July 1 and June 30 for both the 2025 and 2024 year ends. Our audit opinion on the financial statements for the year ended June 30, 2024 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our qualified opinion.

### **Responsibilities of Management and Those Charged With Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Durward Jones Barkwell + Company LLP*

**Durward Jones Barkwell & Company LLP**  
**Licensed Public Accountants**  
**Hamilton, Ontario**  
**October 22, 2025**

**COMMUNITY CARE OF WEST NIAGARA**  
**STATEMENT OF REVENUES AND EXPENSES AND FUND BALANCES**  
**YEAR ENDED JUNE 30, 2025**

	Operating Fund	Capital Fund	Total 2025	Total 2024
<b>REVENUES</b>				
Donations	\$ 510,763	\$ -	<b>\$ 510,763</b>	\$ 537,645
Fundraising	142,183	-	<b>142,183</b>	149,423
Bottle sorting	24,184	-	<b>24,184</b>	28,019
United Way operating grant	64,000	-	<b>64,000</b>	64,000
Direct program funding				
Food Banks Canada	15,937	-	<b>15,937</b>	-
Mazon Canada	3,420	-	<b>3,420</b>	3,420
Niagara Housing Stability Service	-	-	<b>-</b>	24,773
United Way	4,030	-	<b>4,030</b>	90,902
Amortization of capital contributions	-	28,586	<b>28,586</b>	23,368
Interest income	8,424	2,020	<b>10,444</b>	12,953
	<u>772,941</u>	<u>30,606</u>	<b><u>803,547</u></b>	<u>934,503</u>
<b>EXPENSES</b>				
Depreciation	-	57,160	<b>57,160</b>	51,937
Direct programs - Page 13	35,223	-	<b>35,223</b>	143,999
Donations	10,000	-	<b>10,000</b>	5,000
Fundraising	14,544	-	<b>14,544</b>	33,350
Interest on mortgage payable	-	4,962	<b>4,962</b>	5,583
Loss on disposal of freezer	-	-	<b>-</b>	3,952
Occupancy and administrative - Page 13	545,303	-	<b>545,303</b>	474,396
	<u>605,070</u>	<u>62,122</u>	<b><u>667,192</u></b>	<u>718,217</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	167,871	(31,516)	<b>136,355</b>	216,286
<b>FUND BALANCES, BEGINNING OF YEAR</b>	575,739	651,174	<b>1,226,913</b>	1,010,627
<b>INTERFUND TRANSFER (Note 9)</b>	<u>(24,483)</u>	<u>24,483</u>	<b><u>-</u></b>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 719,127</b>	<b>\$ 644,141</b>	<b>\$1,363,268</b>	<b>\$1,226,913</b>

The accompanying notes are an integral part of these financial statements.

# COMMUNITY CARE OF WEST NIAGARA

## BALANCE SHEET JUNE 30, 2025

	Operating Fund	Capital Fund	Total 2025	Total 2024
<b>ASSETS</b>				
<b>Current assets</b>				
Cash	\$ 651,378	\$ 111,000	\$ 762,378	\$ 623,748
Cash held in trust (Note 6)	88,828	-	88,828	-
Term deposits	97,741	69,851	167,592	162,078
Harmonized Sales Tax recoverable	13,203	-	13,203	18,411
Due from FEED Niagara (Note 6)	4,157	-	4,157	-
Prepaid expenses	2,868	-	2,868	5,105
	858,175	180,851	1,039,026	809,342
<b>Property and equipment (Note 2)</b>	-	790,391	790,391	832,430
	\$ 858,175	\$ 971,242	\$ 1,829,417	\$ 1,641,772
<b>LIABILITIES</b>				
<b>Current liabilities (Note 3)</b>				
Accounts payable and accrued liabilities	\$ 24,058	\$ -	\$ 24,058	\$ 29,237
Government remittances payable	7,689	-	7,689	9,691
Current portion of long-term debt (Note 4)	-	10,688	10,688	10,047
Deferred contributions (Note 5)	18,473	-	18,473	15,844
Deferred contributions held in trust (Note 6)	88,828	-	88,828	-
	139,048	10,688	149,736	64,819
<b>Mortgage payable (Note 4)</b>	-	63,884	63,884	74,575
<b>Deferred contributions (Note 5)</b>	-	252,529	252,529	275,465
<b>Commitment (Note 7)</b>				
	139,048	327,101	466,149	414,859
<b>FUND BALANCES</b>				
<b>Invested in capital assets (Note 8)</b>	-	463,290	463,290	472,343
<b>Internally restricted (Note 1)</b>	182,500	50,000	232,500	197,500
<b>Unrestricted</b>	536,627	130,851	667,478	557,070
	719,127	644,141	1,363,268	1,226,913
	\$ 858,175	\$ 971,242	\$ 1,829,417	\$ 1,641,772

Approved by the Board:

..... Director ..... Director

The accompanying notes are an integral part of these financial statements.

# COMMUNITY CARE OF WEST NIAGARA

## STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2025

	<u>2025</u>	2024
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 136,355	\$ 216,286
Items not affecting cash		
Amortization of capital contributions	(28,586)	(23,368)
Depreciation	57,160	51,937
Loss on disposal of freezer	-	3,952
	<u>164,929</u>	<u>248,807</u>
Changes in non-cash operating assets and liabilities		
Harmonized Sales Tax recoverable	5,208	(6,332)
Prepaid expenses	2,237	(1,439)
Accounts payable and accrued liabilities	(5,179)	3,147
Government remittances payable	(2,002)	2,601
Deferred contributions	2,629	(89,118)
	<u>167,822</u>	<u>157,666</u>
<b>INVESTING ACTIVITIES</b>		
Interest on term deposits reinvested	(5,514)	(6,710)
Advances to FEED Niagara	(4,157)	-
Purchase of property and equipment	(15,121)	(72,855)
Proceeds on disposal of equipment	-	1,120
	<u>(24,792)</u>	<u>(78,445)</u>
<b>FINANCING ACTIVITIES</b>		
Repayments of mortgage payable	(10,050)	(9,428)
Proceeds from deferred capital contributions	5,650	28,916
	<u>(4,400)</u>	<u>19,488</u>
<b>INCREASE IN CASH</b>	<b>138,630</b>	<b>98,709</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>623,748</b>	<b>525,039</b>
<b>CASH, END OF YEAR</b>	<b>\$ 762,378</b>	<b>\$ 623,748</b>

The accompanying notes are an integral part of these financial statements.

# COMMUNITY CARE OF WEST NIAGARA

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED JUNE 30, 2025

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#### 1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION

##### ***Basis of accounting***

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

##### ***Nature of organization***

Community Care of West Niagara is a registered charitable organization incorporated without share capital which provides food and emergency assistance to those in need in the West Niagara area.

##### ***Fund accounting***

The Organization uses fund accounting whereby financial statement elements are reported by fund.

The operating fund includes the Organization's direct programs and administration. The capital fund includes assets, liabilities, revenue and expenses relating to the Organization's capital assets.

##### ***Internally restricted fund balances***

The Organization's Board of Directors have approved the establishment of operating and capital reserves to be maintained. The operating reserve will be calculated as approximately 3 to 6 months of operating expenses, of which 35% will be reserved for the Christmas program. The capital reserve will be used for major repairs and maintenance of the capital assets.

##### ***Revenue recognition***

The Organization follows the deferral method of accounting for contributions which include donations, grants and direct program funding. Externally restricted contributions are recognized as revenue when the related expenses are incurred and unrestricted contributions are recognized as revenue when received.

All other revenues are recorded on an accrual basis.

##### ***Donated materials and services***

The Organization generally does not record the value of donated materials and relies on the services of volunteers, the value of which is not recorded in the financial statements as the amounts are not readily determinable.

##### ***Property and equipment***

Property and equipment are stated at cost and are depreciated using the diminishing-balance method at the rates indicated in Note 2 to write off the assets over their estimated useful life. Depreciation in the year of acquisition is recorded at one-half of the normal rates.

##### ***Impairment of long-lived assets***

Property and equipment are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

##### ***Income taxes***

No provision for income taxes is required as the Organization is exempt from income taxes.



# COMMUNITY CARE OF WEST NIAGARA

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

## 1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION - continued

### *Financial instruments*

#### *(a) Measurement of financial instruments*

##### *(i) Initial measurement*

The Organization initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Organization is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the Organization in the transaction.

##### *(ii) Subsequent measurement*

The Organization subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in income in the period incurred.

Financial assets measured at amortized cost include cash and cash held in trust.

Financial assets measured at fair value include term deposits.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and mortgage payable.

The amount due from FEED Niagara is recognized at cost.

#### *(b) Transaction costs*

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

#### *(c) Impairment*

For financial assets measured at cost or amortized cost, the Organization determines whether there are indications of possible impairment. When there are, and the Organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

# COMMUNITY CARE OF WEST NIAGARA

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

## 1. SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION - continued

### *Use of estimates*

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates, as additional information becomes available in the future. Significant estimates and assumptions are used when accounting for items such as revenue recognition, impairment of long-lived assets, determination of useful lives of property and equipment and accrued liabilities.

External events such as domestic and international pandemics, geopolitical unrest, natural disasters, climate change or inflationary pressures may cause economic uncertainty for many companies and organizations. Management assesses available information about the future, considers the possible outcomes, and develops a planned response to mitigate the effect of significant events or changes in conditions impacting the Organization. Although it is not guaranteed that these efforts will be successful, management is of the opinion that the actions that the Organization has taken are sufficient to mitigate these uncertainties.

## 2. PROPERTY AND EQUIPMENT

		<u>2025</u>		<u>2024</u>	
	Annual Rates	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	-	\$ 44,000	\$ -	\$ 44,000	\$ -
Building	5%	973,643	319,351	973,643	284,915
Freezer and cooler	20%	65,717	18,401	65,717	6,572
Furniture and equipment	20%	102,965	67,223	89,466	59,975
Computer equipment	30%	10,802	8,191	9,180	7,420
Vehicle	30%	53,382	48,044	53,382	45,756
Signs	35%	3,975	2,883	3,975	2,295
Computer software	100%	6,111	6,111	6,111	6,111
		<b>\$ 1,260,595</b>	<b>470,204</b>	<b>\$ 1,245,474</b>	<b>413,044</b>
Net book value			<b>\$ 790,391</b>		<b>\$ 832,430</b>

## 3. CREDIT FACILITY

The Organization has an authorized line of credit to a maximum of \$10,000 that bears interest at the Meridian Credit Union's prime rate plus 1.50%. As at June 30, 2025, this line of credit has not been drawn upon.

# COMMUNITY CARE OF WEST NIAGARA

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

## 4. MORTGAGE PAYABLE

	<u>2025</u>	<u>2024</u>
Meridian Credit Union - payable in monthly instalments of \$1,251 at fixed rate of 6.20% due June 30, 2027, and secured by a general security agreement, a first mortgage in the amount of \$130,000 on land and building with a net book value of \$698,292, and an assignment of fire insurance	\$ 74,572	\$ 84,622
Less current portion	<u>10,688</u>	<u>10,047</u>
	<u>\$ 63,884</u>	<u>\$ 74,575</u>

The Organization has agreed to certain covenants with respect to the above loan, including maintaining a Debt Service Ratio of greater than 1.1. As of June 30, 2025, the Organization is in compliance with the covenant.

## 5. DEFERRED CONTRIBUTIONS

Short-term operating fund deferred contributions consists of restricted contributions and unspent funding as follows:

	<u>Opening Balance</u>	<u>Received</u>	<u>Incurred</u>	<u>Ending Balance</u>
Food Banks Canada	\$ 1,497	\$ 14,440	\$ 15,937	\$ -
United Way - Brushed Aside	5,550	-	-	5,550
United Way - Rent Assistance	8,797	8,156	4,030	12,923
	<u>\$ 15,844</u>	<u>\$ 22,596</u>	<u>\$ 19,967</u>	<u>\$ 18,473</u>

Long-term capital fund deferred contributions represents grant subsidies and contributions received which were used for renovations to the building and for the purchase of property and equipment. As the assets are capitalized, the proceeds from the contributions are being recognized over the life of the capitalized assets in accordance with depreciation taken. During the year, the Organization received and spent \$5,650 (2024 - \$28,916) in grant subsidies and contributions related to property and equipment additions.

		<u>2025</u>		<u>2024</u>	
	Annual Rates	Capital Grants	Accumulated Amortization	Capital Grants	Accumulated Amortization
Building	5%	\$ 282,297	\$ 106,292	\$ 282,297	\$ 97,029
Freezer and cooler	20%	60,000	16,800	60,000	6,000
Furniture and equipment	20%	48,582	20,289	42,932	13,922
Vehicle	30%	50,308	45,277	50,308	43,121
		<b>\$ 441,187</b>	<b>188,658</b>	<b>\$ 435,537</b>	<b>160,072</b>
Net book value			<b>\$ 252,529</b>		<b>\$ 275,465</b>

# COMMUNITY CARE OF WEST NIAGARA

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

### 6. FUNDS HELD IN TRUST FOR FEED NIAGARA

During the year, the Organization signed a memorandum of agreement with 9 other food security agencies within the Niagara Region to form FEED Niagara. FEED Niagara members work together to share resources, including food, and advocating for systematic change to reduce food insecurity and poverty. These members work in collaboration to share best practices, develop approaches to efficiently deliver services and to provide region-wide support increasing outreach and impact. Among the initiatives is to develop a centralized food hub to allow members access to larger donations of food that may otherwise become food waste.

Community Care of West Niagara has been designated under the agreement to be the lead organization to administer and oversee the activities designated as part of FEED Niagara. This includes applying for funding, overseeing the day-to-day finances, and being accountable for reporting on the use of funds received.

The operations of FEED Niagara of the year included:

Revenue	
Donations	\$ 5,852
Grants	158,400
Fundraising	23,924
	<u>188,176</u>
Expenses	
Administration to Community Care of West Niagara	8,400
Direct food purchases	69,984
Other costs	3,231
Wages and benefits	57,994
	<u>139,609</u>
Excess of revenue over expenses	<u>\$ 48,567</u>

As at June 30, 2025, FEED Niagara's financial position was:

Assets	
Cash	\$ 58,024
Cash - in trust with Community Care of West Niagara	88,828
	<u>\$ 146,852</u>
Liabilities	
Due to Community Care of West Niagara	\$ 4,157
Deferred grant - in trust with Community Care of West Niagara	33,284
Deferred capital grant	5,300
Deferred capital grants - in trust with Community Care of West Niagara	55,544
	<u>98,285</u>
Net assets	<u>48,567</u>
	<u>\$ 146,852</u>

# COMMUNITY CARE OF WEST NIAGARA

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2025

### 7. COMMITMENT

The Organization leases facilities under lease agreements which expire in September 2026 and September 2028 and require monthly payments of \$1,528 plus Harmonized Sales Tax and \$1,000 plus Harmonized Sales Tax, respectively. In addition, the Organization is responsible for certain operating costs. Minimum lease payments to the end of the lease terms are as follows:

Years ending June 30, 2026	\$ 27,118
2027	16,584
2028	12,000
2029	3,000
	<u>58,702</u>
	<u>\$ 58,702</u>

### 8. INVESTED IN CAPITAL ASSETS

	<u>2025</u>	<u>2024</u>
Balance consists of:		
Property and equipment, at net book value (Note 2)	\$ 790,391	\$ 832,430
Long-term deferred contributions, at net book value (Note 5)	(252,529)	(275,465)
Mortgage payable (Note 4)	<u>(74,572)</u>	<u>(84,622)</u>
	<u>\$ 463,290</u>	<u>\$ 472,343</u>

### 9. INTERFUND TRANSFER

During the year, the Organization's Board of Directors approved a transfer of \$24,483 (2024 - \$57,829) from the operating fund to the capital fund to finance mortgage payments and capital asset additions on behalf of the capital fund.

### 10. FINANCIAL RISK MANAGEMENT

The Organization has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from transacting financial instruments include interest rate risk, market (other price) risk, currency risk, credit risk, and liquidity risk. Price risk arises from changes in interest rates, foreign currency exchange rates and market prices.

It is management's opinion that the Organization is not exposed to significant interest, market, currency, credit or liquidity risks arising from its financial instruments.

# COMMUNITY CARE OF WEST NIAGARA

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

## 11. SOURCES OF CONTRIBUTIONS

During the year, donations and fundraising revenues were received from the following sources:

	<u>2025</u>	<u>2024</u>
Individuals	\$ 256,984	\$ 241,176
Businesses	260,004	248,098
Foundations	80,000	160,000
Community groups, churches and other charities	<u>55,958</u>	<u>37,794</u>
	<b>\$ 652,946</b>	<b>\$ 687,068</b>
Balance consists of:		
Revenue - Donations	\$ 510,763	\$ 537,645
Revenue - Fundraising	<u>142,183</u>	<u>149,423</u>
	<b>\$ 652,946</b>	<b>\$ 687,068</b>

**COMMUNITY CARE OF WEST NIAGARA**  
SCHEDULES OF THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

	<u>2025</u>	<u>2024</u>
<b>DIRECT PROGRAMS</b>		
Back to school	\$ 110	\$ 1,656
Bottle sorting	4,114	1,270
Christmas centre	492	335
Emergency	4,090	4,853
Feed Niagara	2,400	70,682
Food	24,017	42,968
Niagara Housing Stability Service	-	22,235
	<u>\$ 35,223</u>	<u>\$ 143,999</u>
	<u>2025</u>	<u>2024</u>
<b>OCCUPANCY AND ADMINISTRATIVE</b>		
Advertising and promotion	\$ 1,742	\$ 1,016
Bank charges	4,343	4,103
Bookkeeping	11,718	10,784
Insurance	17,939	14,630
Maintenance and repairs	29,715	27,293
Office supplies and miscellaneous	17,341	16,028
Professional fees	31,832	15,245
Rent	17,936	16,894
Telephone	2,402	2,219
Travel and vehicle	9,048	8,300
Utilities	12,758	13,127
Volunteer development and support	1,350	3,564
Wages and benefits	395,579	341,193
	<u>553,703</u>	<u>474,396</u>
Cost reimbursement from FEED Niagara	<u>(8,400)</u>	<u>-</u>
	<u>\$ 545,303</u>	<u>\$ 474,396</u>