Doane Grant Thornton

Financial Statements

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

December 31, 2025

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Independent Auditor's Report

To the Members of
United Way of Greater Moncton and Southeastern New Brunswick Region Inc.

Qualified opinion

We have audited the financial statements of United Way of Greater Moncton and Southeastern New Brunswick Region Inc., which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net assets and 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 effects of the matter described in the Basis for qualified opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 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 fundraising activities 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 fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2025 and 2024, current assets as at December 31, 2025 and 2024, and net assets as at January 1 and December 31 for both the 2025 and 2024 years. Our audit opinion on the financial statements for the year ended December 31, 2025 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 is sufficient and appropriate to provide a basis for our qualified opinion.

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Independent Auditor's Report (continued)

Other matter

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. Schedule of fundraising expenditures, schedule of allocations expenditures, schedule of community service expenditures, schedule of community development initiatives, and the schedule of peer supported housing, on pages 16, 17, 18, 19, 20 and 21 are presented for purposes of additional information and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the 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.

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Independent Auditor's Report (continued)

- 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.

Moncton, Canada
November 19, 2026

Chartered Professional Accountants

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United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Statement of Operations

Year ended December 31	2025 Budget	2025 Actual	2024 Actual
Revenues			
Campaign revenue	**$ 2,364,000**	$ 2,066,430	$ 2,257,305
Interest income	**39,000**	27,277	56,785
Other income	**327,905**	250,304	188,619
Senior's meal program funding	**-**	551,933	639,888
Ukraine fundraiser donations	**-**	3,762	29,180
IYS-Youth Hub Grant income	**-**	602,575	306,362
Contributions for community development initiative	**-**	1,727,226	959,603
	2,730,905	5,229,507	4,437,742
Expenditures			
Fundraising expenditures (Schedule 1)	**650,142**	675,843	592,686
Allocations expenditures (Schedule 2)	**1,404,403**	1,448,339	1,507,343
Senior Meal program expenditures	**-**	552,738	639,888
Ukraine fundraiser disbursements	**30,000**	3,762	29,180
Community service expenditures (Schedule 3)	**499,532**	484,104	480,004
IYS-Youth hub expenditures	**-**	602,575	306,362
Community development initiatives (Schedule 4)	**-**	1,776,236	1,049,786
	2,584,077	5,543,597	4,605,249
Excess (deficiency) of revenues over expenditures before other item	**146,828**	(314,090)	(167,507)
Other item			
Peer Supported Housing (Schedule 5)	**-**	293,391	75,258
Excess (deficiency) of revenues over expenditures	**$ 146,828**	$ (20,699)	$ (92,249)

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Statement of Changes in Net Assets
Year ended December 31

	2025		
	Internally restricted funds	**Unrestricted**	**Total**
Balance, beginning of year	$ 1,951,659	$ 352,343	**$ 2,304,002**
Excess (deficiency) of revenues over expenditures	282,357	(303,056)	**(20,699)**
Inter-fund transfers	4,688	(4,688)	**-**
Balance, end of year	$ 2,238,704	$ 44,599	**$ 2,283,303**

	2024		
	Internally restricted funds	Unrestricted	Total
Balance, beginning of year	$ 2,001,911	$ 394,340	$ 2,396,251
Deficiency of revenues over expenditures	-	(92,249)	(92,249)
Inter-fund transfers	(50,252)	50,252	-
Balance, end of year	$ 1,951,659	$ 352,343	$ 2,304,002

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Statement of Financial Position

December 31	2025	2024
Assets		
Current		
Cash and cash equivalents	$ 154,442	$ -
Internally restricted cash	1,458,425	1,015,289
Campaign pledges receivable	1,889,706	2,057,719
Other receivables	342,165	369,151
Prepaids	24,245	6,000
	3,868,983	3,448,159
Long-term		
Capital assets (Note 3)	3,135,458	1,983,349
	$ 7,004,441	$ 5,431,508
Liabilities		
Current		
Payables and accruals (Note 4)	$ 916,292	$ 397,503
Deferred community contributions	850,766	781,638
Deferred campaign contributions (Note 5)	301,748	301,872
Demand loans payable (Note 6)	1,172,588	753,248
Current portion of deferred capital contributions	60,973	47,251
	3,302,367	2,281,512
Long-term		
Deferred capital contributions	1,418,771	845,994
	4,721,138	3,127,506
Net Assets		
Internally restricted	2,238,706	1,951,659
Unrestricted	44,597	352,343
	2,283,303	2,304,002
	$ 7,004,441	$ 5,431,508

Commitment (Note 8)

On behalf of the Board

Sandy Dalton Director

Director

See accompanying notes and schedules to the financial statements.

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Statement of Cash Flows

Year ended December 31

	2025	2024
Increase (decrease) in cash		
Operating		
Deficiency of revenues over expenditures	**$ (20,699)**	$ (92,249)
Items not affecting cash		
Amortization	**97,158**	72,786
Gain on sale of capital assets	**(203,691)**	-
Amortization of deferred capital contributions	**(63,501)**	(49,056)
	(190,733)	(68,519)
Change in non-cash working capital items		
Receivables	**194,999**	(283,791)
Prepaids	**(18,245)**	1,150
Payables and accruals	**518,788**	(204,310)
Deferred community contributions	**69,128**	(80,031)
Deferred campaign contributions	**(124)**	22,814
	573,813	(612,687)
Financing		
Deferred capital contributions	**650,000**	-
Repayment of long-term debt	**(30,856)**	(28,914)
Proceeds on issuance of long-term debt	**450,000**	-
	1,069,144	(28,914)
Investing		
Purchase of capital assets	**(1,398,659)**	(53)
Proceeds on disposal of capital assets	**353,280**	-
	(1,045,379)	(53)
Increase (decrease) in cash	**597,578**	(641,654)
Cash		
Beginning of year	**1,015,289**	1,656,943
End of year	**$ 1,612,867**	$ 1,015,289
Cash consists of:		
Cash and cash equivalents	**$ 154,442**	$ -
Internally restricted cash	**1,458,425**	1,015,289
	$ 1,612,867	$ 1,015,289

See accompanying notes and schedules to the financial statements.

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Notes to the Financial Statements
December 31, 2025

1. Purpose of the Organization

The purpose of United Way of Greater Moncton and Southeastern New Brunswick Region Inc. (the "Organization") is to alleviate poverty and facilitate the building of stronger communities by identifying the issues that matter most and the actions and investments that will make the most difference. One of the means that is used to help achieve this purpose is fundraising which enables the Organization to have the ability to provide funding to various non-profit operations in Southeastern NB. The Organization owns rental properties to support Peer Supported Housing in the Greater Moncton area. The Organization is incorporated under the New Brunswick Companies Act as a not-for-profit organization. It has registered charity status and is exempt from income tax.

2. Significant accounting policies

The Organization applies the Canadian accounting standards for not-for-profit organizations.

Accounting for contributions

The Organization follows the deferral method of accounting for contributions which includes grants and donations. Contributions of property and equipment are included as deferred contributions and are amortized to revenue at the same rate and on the same basis as amortization of the related property and equipment.

Restricted contributions are recognized as revenue in the year in which the related expenses are made. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Campaign revenues and expenditures

The Organization receives most of its donor revenue from its fall campaign. Note 11 provides a breakdown between cash donations and donations received through payroll deductions which are pledged and recorded as revenue in the current year but will be collected during the course of the subsequent year. Donations received or pledged are treated as revenue in the campaign year unless they are donor designated and meet the criteria for deferred contributions.

All campaign expenditures are expensed in the year incurred.

Campaign pledges receivable

Pledges are recorded as receivable when signed pledge documents are received and the receivables are adjusted to a net realizable value.

Deferred campaign contributions

Deferred campaign contributions are comprised of donor designated donations part of the fall campaign. These are deferred in the campaign year and not included as revenue until the subsequent year when the donations are actually paid out to the designated charity.

2. Significant accounting policies (continued)

Capital assets

Capital assets are initially measured at cost and subsequently measured at cost less accumulated amortization. Amortization is provided using the following methods over the estimated useful life of the asset. Amortization commences when the capital asset is available for use.
The amortization rates used for each class of capital assets are:

Rental Properties - Buildings	5% Declining balance
Computers and equipment	20% Declining balance
Vehicles	6 years Straight-line
Leasehold improvements	20 years Straight-line
Computer software	55% Declining balance

The deferred capital contribution is amortized at the same rate and method as the related assets.

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant estimates made by management are the determination of the net realizable value of the pledges receivable, and amortization of capital assets.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and short-term investments that are highly liquid or with an expiration period less than 6 months.

Government assistance

The Organization recognizes government assistance toward current expenses in the statement of operations. When government assistance received is specified to relate to future expenses, the company defers the assistance and recognizes it in the statement of operations as the related expenses are incurred.

Rental income

The Organization recognizes monthly rental income as earned from their tenants based on their ability to pay in support of their low renting housing initiative. The rental income is recorded in the contributions for community development initiatives.

Operating expenses

The Organization allocates administration expenditures to fundraising expenditures and community services expenditures based on management's assessment of efforts between both functional areas. The allocation is reviewed annually.

3. Capital assets

	Cost	Accumulated Amortization	**Net Book Value 2025**	Net Book Value 2024
Rental Properties - Land	$ 646,745	$ -	**$ 646,745**	$ 372,000
Rental Properties - Buildings	2,488,305	334,685	**2,153,620**	1,309,042
Leasehold improvements	303,481	10,018	**293,463**	295,694
Vehicles	43,610	7,269	**36,341**	-
Computers and equipment	89,855	84,569	**5,286**	6,607
Computer software	24,950	24,947	**3**	6
	$ 3,596,946	$ 461,488	**$ 3,135,458**	$ 1,983,349

At December 31, 2025, $205,050 of Rental Properties - Buildings were not being depreciated as they were not available for use at that time.

Amortization expense for the year is $97,158.

4. Payables and accruals

	2025	2024
Trade payable	**$ 527,126**	$ 69,127
Payable to the community	**298,469**	279,035
Accruals and other payables	**90,697**	49,341
	$ 916,292	$ 397,503

Included in accruals and other payables are deductions payable to the government of $7,254 (2024 - $9,145).

5. Deferred campaign contributions

These deferred revenues are comprised entirely of donations from the fall campaign where the donors have designated which charitable organizations are to receive the donations. Due to the timing of the annual campaign close to the end of the fiscal year, these funds will be paid out during the following fiscal year and recognized as revenue with an offsetting expenditure recorded at that time. The designated charitable organizations are described below:

	2025	2024
Registered charities	**$ 217,109**	$ 201,161
Health-partners	**83,564**	98,728
Other United Ways	**1,075**	1,983
	$ 301,748	$ 301,872

6. Demand loans payable	2025	2024
Demand loan, bearing interest at 7.74%, repayable in monthly instalments of $1,394, based on a 180-month amortization and an initial fixed-interest period of 36 months, maturing in February 2027, secured by a first charge on property with a net book value of $229,179	**$ 137,641**	$ 143,465
Demand loan, bearing interest at 7.74%, repayable in monthly instalments of $1,345, based on a 180-month amortization and an initial fixed-interest period of 36 months, maturing in February 2027, secured by a first charge on property with a net book value of $243,513.	**132,843**	138,463
Demand loan, bearing interest at 3.60%, repayable in monthly instalments of $936, based on a 240-month amortization and an initial fixed-interest period of 60 months, maturing in October 2030, secured by a first charge on property with a net book value of $426,011.	**130,861**	137,258
Demand loan, bearing interest at 5.25%, repayable in monthly instalments of $2,441, based on a 240-month amortization and an initial fixed-interest period of 60 months, maturing in June 2028, secured by a first charge on property with a net book value of $564,690.	**322,231**	334,062
Demand loan, bearing interest at 5.54%, repayable in monthly instalments of $3,106, based on a 300-month amortization and an initial fixed-interest period of 60 months, maturing in October 2030, secured by a first charge on property with a net book value of $1,322,149.	**449,012**	-
	$ 1,172,588	$ 753,248

The principal repayments for the next 5 years are as follows:

2026	$ 44,409
2027	47,049
2028	49,854
2029	52,838
2030	56,010

Interest expense of $61,518 (2024 - $43,522) is recorded in the Peer Supported Housing Project expense.

7. Internally restricted net assets

	2025	2024
Agencies allocation	**$ 1,118,512**	$ 1,129,546
Operational reserve	**250,000**	250,000
Building reserve - equity	**483,125**	302,703
Building reserve - cash	**387,069**	269,410
	$ 2,238,706	$ 1,951,659

The agencies allocation is the amount internally restricted to be paid to different agencies in the community in 2026.
The operational reserve represents funds restricted by the board of directors annually for future operations.
The building reserves represent funds restricted by the board of directors annually for major capital repairs to the apartment buildings.

The Organization restricts cash and cash equivalent balances when they belong to a specifc project. Restricted cash is broken down as follows:

	2025	2024
Operational reserve	$ 250,000	$ 250,000
Community project contributions	821,356	495,879
Peer Supported Housing reserve	387,069	269,410
	$ 1,458,425	$ 1,015,289

8. Commitment

The Organization entered into a new lease for office space which commenced December 1, 2023. The terms of the lease require the organization to pay annual fixed rental fees of $38,172 plus HST and an additional annual operational rental fee of approximately $35,268 plus HST over the next five years.

9. Calculation of cost revenue ratios

In accordance with United Way Canada's Transparency, Accountability and Financial Reporting policies, the Organization uses the following method to calculate cost revenue ratios ("CRR"):

	2025	2024
Total revenue	**$ 6,606,959**	$ 5,386,432
Pledge shrinkage (allowance)	**212,762**	65,493
Total revenue for CRR calculation	**$ 6,819,721**	$ 5,451,925

Breakdown of fundraising expenses on statement of operations

9. Calculation of cost revenue ratios (continued)

Direct fundraising expenses	**$ 405,506**	$ 355,612
General management and administrative expenses	**270,337**	237,074
Total fundraising expenses	**$ 675,843**	$ 592,686
Direct fundraising expenses as a percentage of total revenue	**6.0 %**	6.5 %
General management and administrative expenses as a percentage of total revenue	**4.0 %**	4.3 %
Total fundraising expenses as a percentage of total revenue	**10.0 %**	10.8 %

10. Credit facilities

The Organization has an authorized line of credit of $30,000 bearing interest at prime plus 1%, of which $Nil was used at year end. This facility is secured by a general security agreement covering all of the Organization's assets.

11. Campaign revenue

	2025	2024
(i) Annual campaign results		
(a) Donations through payroll deductions	**$ 987,803**	$ 980,187
(b) Cash donations from businesses and individuals	**1,265,708**	1,338,264
(c) Donations for the previous campaign received and recorded in the current year	**30,233**	27,160
	2,283,744	2,345,611
(ii) Allowances for uncollectable pledges		
(a) Budgeted allowance for uncollectible pledges	**(90,000)**	(90,000)
(b) Difference in previous year's uncollectible pledges	**(127,438)**	24,508
(iii) Deferred campaign revenue (donor designated)		
(a) Current year donations deferred to next year	**(301,748)**	(301,872)
(b) Prior year donations recognized in current year	**301,872**	279,058
	2,066,430	$ 2,257,305

Included in campaign revenues are donations processed by other United Way's totalling $752,395 (2024 - $761,650).

12. Allocations to designated agencies

United Way campaign donors have been able to specify on their pledge forms the name(s) of registered charitable organization(s) to which they wish their contributions be allocated. Designated allocations less a processing charge, if applicable, are paid out by December 31st of the applicable campaign year.

United Way campaign donors from the Government of Canada Workplace can also designate allocations to Healthpartners and a federation of 15 national health charities. The payroll deduction pledges relating to this initiative are recorded at December 31, 2025 in receivables and deferred campaign contributions.

13. Financial instruments

The Organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument. The Organization's financial instruments consist of cash and cash equivalents, restricted cash, short-term investments, receivables, payables and accruals and long term debt.

The Organization initially measures its financial assets and liabilities at fair value adjusted for transaction costs. Transaction costs related to financial instruments subsequently measured at fair value are recorded in the statement of earnings on initial measurement. The Organization subsequently measures all of its financial instruments at amortized cost, except for the short term investments which are measured at fair value.

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 financial instruments include credit risk, liquidity risk and market risk. Unless otherwise noted it is management's opinion that the Organization is not exposed to other price risks arising from financial instruments.

(a) Credit risk

Credit risk is the risk that the Organization will incur a loss because the pledges are not recovered. The Organization's financial instruments that are exposed to credit risk include the the campaign pledges receivables and other receivables. The Organization establishes an allowance of uncollectible pledges based on prior year results.

(b) Liquidity risk

Liquidity risk is the risk that the Organization may not have cash available to satisfy financial liabilities as they come due. To mitigate this risk, the Organization is internally monitoring this level of liquidity on a regular basis and maintains an operating line of credit as per note 10.

(c) Market risk

Market risk is the risk that the fair value or expected future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk and fair value risk.

13. Financial instruments (continued)

(c) Market risk (continued)

(i) Fair value risk

Fair value risk is the potential for loss from an adverse movement in the value of a financial instrument. The Organization incurs fair value risk on its short-term investments. The Organization does not hedge its fair value risk.

(ii) Interest rate risk

Interest rate risk is the potential for loss arising from changes in interest rates. Financial instruments that potentially subject the Organization to interest rate risk are the short-term investments and long term fixed rate debt instruments. The Organization does not hedge interest rate risk.

14. Government of Canada Workplace Charitable Campaign expenses

Started for the 2013 campaign, the GCWCC National Finance Office will recover the costs on behalf of local United Ways from Health-partners and reimburse each United Way at the end of the campaign. The cost recovery formula will be consistent with the current formula used by the National Finance Office to recover costs incurred in the National Capital Region. Health-partners will pay for their pro-rata share of the actual costs directly attributable to the GCWCC based on Health-partner's percentage of the total revenue.

	2025	2024
Costs		
Salaries and benefits	**$ 7,483**	$ 5,765
Meeting and travel	**91**	81
Event expenses	**39**	35
Office supplies	**650**	575
Campaign Supplies & Materials	**325**	286
Communications & Marketing	**520**	460
Printing & Distribution	**520**	460
Telecom & IT	**1,040**	920
Rent & Occupancy	**6,500**	5,750
Professional fees	**1,300**	2,300
Other Direct Costs	**130**	115
	$ 18,598	$ 16,747

15. Comparative figures

Comparative figures have been adjusted to conform to changes in the current year presentation.

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Schedules to the Financial Statements
Year ended December 31

Schedule of fundraising expenditures **Schedule 1**

	2025 Budget	2025 Actual	2024 Actual
AGM	**$ 1,000**	$ 1,274	$ 935
Amortization	**2,750**	5,412	1,945
Campaign expenditures	**96,000**	118,330	97,102
Cleaning and repairs	**3,450**	3,419	3,419
Conventions and travel	**2,500**	3,376	3,792
Donation tracker support	**3,000**	3,386	3,000
Insurance	**2,750**	2,284	2,747
Interest and bank charges	**7,500**	13,620	8,370
Loaned rep expenditures	**1,000**	91	55
Marcomm/Marketing	**2,000**	913	8,600
Media	**4,750**	3,576	6,150
Meetings - general	**3,600**	3,153	3,033
Memberships	**2,275**	2,155	2,454
Office equipment leasing and servicing	**1,625**	2,198	1,913
Office furniture and equipment	**1,250**	988	1,993
Office supplies	**2,500**	5,711	2,588
Parking	**4,250**	4,734	5,068
Postage	**3,250**	603	3,206
Professional development	**1,750**	960	1,783
Professional fees	**15,000**	19,767	17,262
Public relations	**3,750**	3,407	3,099
Renovations	**-**	-	294
Rent	**40,197**	39,318	39,026
Salaries and benefits	**415,745**	406,779	348,331
Songs of the city	**11,000**	12,819	11,384
Soupfest	**8,100**	8,101	7,455
Technology	**3,000**	2,338	1,955
Telephone and fax	**5,000**	4,577	4,890
Travel	**1,150**	2,554	837
	$ 650,142	$ 675,843	$ 592,686

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Schedules to the Financial Statements
Year ended December 31

Schedule of Allocations expenditures **Schedule 2**

	2025 Budget	2025 Actual	2024 Actual
a) United Way of the Greater Moncton Region and Souteastern New Brunswick Funded Agencies	**$ 1,129,546**	$ 1,162,541	$ 1,279,926
b) Other designated agencies	**188,586**	199,527	128,088
c) Designations sent directly to and distributed by United Ways and individual companies	**1,983**	1,983	1,196
d) Designations sent directly to and distributed by Healthpartners	**84,288**	84,288	98,133
e) Community service expenditures (Schedule 3)	**499,532**	484,104	480,004
	$ 1,903,935	$ 1,932,443	$ 1,987,347

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Schedules to the Financial Statements
Year ended December 31

Schedule of community service expenditures **Schedule 3**

	2025 Budget	2025 Actual	2024 Actual
AGM	**$ 1,000**	$ 1,275	$ 934
Amortization	**2,750**	5,412	1,945
Cleaning and repairs	**3,450**	3,419	3,419
Renovations	**-**	-	294
Community development	**8,000**	10,419	7,502
Conventions and travel	**-**	-	2,143
Insurance	**2,750**	2,284	2,747
Interest and bank charges	**7,500**	4,540	8,370
Media	**750**	1,444	868
Meetings - general	**4,100**	3,581	4,356
Memberships	**2,275**	2,155	2,454
Office supplies	**2,500**	5,711	2,588
Office equipment leasing and servicing	**1,625**	2,198	1,913
Office furniture and equipment	**1,250**	988	1,993
Parking	**4,250**	1,578	5,068
Postage	**250**	-	108
Professional development	**1,450**	346	1,330
Professional fees	**15,000**	19,767	17,262
Public relations	**2,000**	2,055	1,697
Recognition	**1,750**	1,321	1,209
Rent	**40,197**	39,318	39,026
Salaries and benefits	**380,285**	357,200	353,499
Technology	**10,000**	12,696	12,693
Telephone and fax	**5,000**	4,577	4,890
Translations	**-**	-	743
Travel	**1,400**	1,820	953
	$ 499,532	$ 484,104	$ 480,004

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Schedules to the Financial Statements
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Schedule of community development initiatives **Schedule 4**

	2025	2024
211 NB	**$ 605,464**	$ 82,633
Ayoba Moncton	**10,025**	10,424
Community Inclusion Network	**4,096**	3,513
Community events	**-**	36,924
Day of Caring	**54,092**	36,094
GMHSC/CAB Comm Coordinator	**181,020**	55,618
Provincial Strategic Coordinator	**-**	110,787
Tamarack/CBYF	**47,456**	192,141
YT-Building Safer Community	**226,164**	49,045
YouTurns Coordinator	**647,919**	472,607
	$ 1,776,236	$ 1,049,786

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
Schedules to the Financial Statements
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Schedule of Peer Supported Housing **Schedule 5**

	2025	2024
Program expenditures		
Amortization	**$ 91,459**	$ 68,897
Insurance	**26,683**	19,300
Interest on debt	**61,518**	43,522
Property tax	**28,668**	23,648
Property management	**435,798**	331,118
Repairs and maintenance	**132,576**	98,898
Salaries and benefits	**75,007**	89,897
Security	**33,031**	52,830
Sundry	**63,156**	26,691
Telephone	**22,647**	20,448
Utilities	**113,517**	98,117
	1,084,060	873,366
Program funding		
Government funding	**970,426**	763,946
Government subsidized rent	**82,172**	74,077
Tenant rental income	**31,462**	35,343
	1,084,060	873,366
Administration fee	**26,200**	26,200
Amortization of deferred capital contributions	**63,501**	49,056
Gain on sale of capital asset	**203,691**	-
Excess of revenues over expenditures	**$ 293,392**	$ 75,256

United Way of Greater Moncton and Southeastern New Brunswick Region Inc.
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Schedule of Community Funding **Schedule 6**

	2025 Budget	2025 Actual	2024 Actual
Ability NB	**-**	-	35,000
Alternative Residences	**-**	-	20,000
Anglophone East School Dist.	**100,000**	100,000	110,000
Atlantic Wellness Community Centre	**40,000**	40,000	30,000
Beausejour Family Crisis Resource Centre	**81,960**	81,960	69,461
Big Brothers Big Sisters	**80,000**	80,000	77,500
Big Cove First Nations Wellness Committee	**98,128**	98,128	98,128
Boys and Girls Club of Moncton	**90,000**	90,000	80,000
CNIB	**-**	-	30,000
Crossroad for Women	**50,000**	50,000	50,000
Dieppe Boys and Girls Club	**42,000**	42,000	40,000
District Scolaire Francophone Sud	**57,270**	57,270	51,000
United for Literacy (Frontier College)	**-**	-	10,000
NB Refugee Clinic	**15,000**	15,000	10,000
Open Sky Co-operative Ltd.	**72,000**	72,000	70,000
PEDVAC	**70,000**	70,000	63,000
Ray of Hope	**-**	-	18,372
Riverview Boys and Girls Club	**90,000**	90,000	90,000
Roots of Empathy	**-**	-	25,070
Salvus Clinic	**75,700**	75,700	75,700
Shelter Movers	**-**	-	30,000
Youth Impact	**75,000**	75,000	75,000
YWCA	**92,488**	92,488	86,281
	1,129,546	1,129,546	1,244,512
United Way of Canada	-	32,995	37,914
Forfeited Community Funding	-	-	(2,500)
	$ **1,129,546**	$ 1,162,541	$ 1,279,926