

GREENWAY-CHAPLIN COMMUNITY CENTRE

**ANNUAL REPORT
YEAR ENDED DECEMBER 31, 2025**

MANAGEMENT LETTER

Please read and sign the management letter and return it to our office at your earliest convenience. The extra copy in the annual report is for your records.

LETTER OF ENGAGEMENT

Please read and sign the letter of engagement and return it to our office at your earliest convenience. The extra copy in the annual report is for your records.

LETTER OF REPRESENTATION

Please read and sign the letter of representation and return it to our office at your earliest convenience. The extra copy in the annual report is for your records.

If you have any questions please call.

Yours truly,

A handwritten signature in black ink, appearing to read 'BK', with a horizontal line extending to the right.

Brad Klein, CPA, CGA
BK:cl

Evaluation of Internal Controls

An audit includes a review and evaluation of the system of internal control relevant to the entity's preparation and fair presentation of the financial statements. This assessment is made 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. We noted no serious internal control issues during our audit.

Significant Unusual Transactions

Our audit did not uncover any significant or unusual transactions entered into by the entity of which you are not already aware.

Accounting Estimates

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the organization and past experience with similar circumstances.

Our responsibility is to obtain sufficient and appropriate evidence to provide assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit may include the following procedures to verify these estimates:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

We have no significant disagreements with management's accounting estimates.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the organization's financial statements or our auditors' report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgements for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditors' report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

April 7, 2026

Greenway-Chaplin Community Centre
116 Rouse Avenue
Cambridge, ON
N1R 4M8

Attention: Board of Directors

Dear Board of Directors:

You have requested that we audit the financial statements of **Greenway-Chaplin Community Centre** which comprise the statement of financial position as at **December 31, 2026**, and the statements of operations and net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Our Responsibilities

We will conduct our audit of **Greenway-Chaplin Community Centre** in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation 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. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

Preparation of Schedules

We understand that you or your employees will prepare certain schedules and locate specified documents for our use before our engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or withdraw from the engagement.

Working Papers

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

File Inspections

In accordance with professional regulations (and by our Firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm's standards. File reviewers are required to maintain confidentiality of client information.

Time Frames

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon terms and time frames. However, we shall not be liable for failures or delays in performance, or additional costs that arise from causes beyond our control, including the untimely performance by **Greenway-Chaplin Community Centre** of its obligations.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Rules of Professional Conduct, prepare your federal and provincial income tax returns, information returns and other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- (a) you represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- (b) we will hold all personal information in compliance with our Privacy Statement.

Communications

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and e-mail transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

INDEPENDENT AUDITORS' REPORT

To the Board of Director of
Greenway-Chaplin Community Centre

Qualified Opinion

We have audited the accompanying financial statements of **Greenway-Chaplin Community Centre** (the Centre), which comprise the statement of financial position as at December 31, 2026, and the statements of operations and 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 Centre as at December 31, 2026, and its financial performance 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 Centre derives revenue from fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Centre and we were not able to determine whether any adjustments might be necessary to fundraising revenues, **excess (deficiency)** of revenue over expenditure and net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Centre 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.

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 Centre'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 the Board of Directors either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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.

GREENWAY-CHAPLIN COMMUNITY CENTRE

116 Rouse Avenue
Cambridge ON
N1R 4M8

March 31, 2026

Graham Mathew Professional Corporation
150 Pinebush Road, Unit 1
Cambridge, Ontario
N1R 8J8

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of **Greenway-Chaplin Community Centre** for the year ended December 31, 2025 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We confirm that (to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.
- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
- All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.
- All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with Canadian accounting standards for not-for-profit organizations.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We are aware of and concur with the contents and results of the journal entries prepared by you and accept responsibility for the financial statement effects of the entries

GREENWAY-CHAPLIN COMMUNITY CENTRE

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025**

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Greenway-Chaplin Community Centre

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Auditors' Responsibilities for the Audit of the Financial Statements

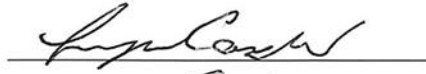
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GREENWAY-CHAPLIN COMMUNITY CENTRE

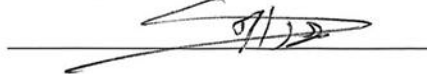
FINANCIAL POSITION DECEMBER 31, 2025

	2025	2024
	\$	\$
ASSETS		
Cash	492,624	505,516
Short-term investment (note 6)	59,330	57,344
Accounts receivable	14,149	22,956
Prepaid expenses	7,095	5,895
Current assets	573,198	591,711
Capital assets (note 7)	30,215	35,545
	603,413	627,256
LIABILITIES		
Accounts payable and accrued liabilities (note 4)	33,889	31,765
Deferred revenue	279,964	308,922
Current liabilities	313,853	340,687
NET ASSETS		
Net assets	289,560	286,569
	603,413	627,256

APPROVED BY THE BOARD:



Director



Director

GREENWAY-CHAPLIN COMMUNITY CENTRE

STATEMENT OF CASH FLOWS YEAR ENDED DECEMBER 31, 2025

	2025	2024
	\$	\$
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenditure for year	2,991	(475)
Item not involving cash:		
Amortization	5,330	4,205
	8,321	3,730
Net change in non-cash working capital balances relating to operations:		
Accounts receivable	8,807	20,654
Prepaid expenses	(1,200)	10,251
Deferred revenue	(28,958)	136,496
Deferred capital funding		(281,918)
Accounts payable and accrued liabilities	2,124	5,165
	(10,906)	(105,622)
Cash flows from investment activities:		
Net additions to capital assets		(26,557)
Increase in short-term investment	(1,986)	(2,722)
	(1,986)	(29,279)
Net decrease in cash	(12,892)	(134,901)
Cash, beginning of year	505,516	640,417
Cash, end of year	492,624	505,516

The explanatory financial notes form an integral part of these financial statements.

GREENWAY-CHAPLIN COMMUNITY CENTRE

EXPLANATORY FINANCIAL NOTES YEAR ENDED DECEMBER 31, 2025

	2025	2024
	\$	\$
4. Accounts Payable and Accrued Liabilities		
Accounts payable and accrued liabilities	29,695	23,017
Government remittances payable	4,194	8,748
	33,889	31,765

5. Financial Instruments

The entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at the year end date.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk in respect of its accounts payable and accrued liabilities.

Trade accounts payable and accrued liabilities are generally repaid within 30 days.

Credit risk

The entity is exposed to credit risk with respect to its accounts receivable. The entity provides credit to its clients who attend programs in the normal course of its operations. It carries out, on a continuing basis, credit checks on these clients and virtually never has any bad debts.

For grants receivable, the entity assesses, on a continuous basis, amounts receivable on the basis of amounts it is virtually certain to receive based on their estimated realizable value.

Market risk

Market risk is the risk that the fair value or 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 entity is not exposed to significant market risks.

6. Short-Term Investment

The short-term investment is comprised of one guaranteed investment certificate bearing interest at 3% and maturing in March 2026.

Registered Charity Information Return

Section A: Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

Complete the following:

1. Charity name:

Greenway Chaplin Community Centre

2. Return for fiscal period ending:

Year Month Day
2025-12-31

3. BN/registration number:

133141747RR0001

4. Web address (if applicable):

A1 Was the charity in a subordinate position to a head body? **1510** Yes No

If yes, give the name and BN/registration number of the organization.

Name	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
------	---

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No

A3 Is the charity designated as a public foundation or private foundation? **1600** Yes No

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to canada.ca/charities-list and refer to the charity's detail page.

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public.

For charities subject to the Ontario Corporations Act.

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit ontario.ca/businessregistry.

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Protected B when completed

BN/registration number 133141747RR0001 Fiscal period end 2025-12-31

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations, excluding grants to non-qualified donees? **2000** Yes No
Important: If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (excluding qualifying disbursements) for any activity/program/project outside Canada? **2100** Yes No
Important: If **yes**, you **must** complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities
This question has been removed.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- | | | |
|---|---|---|
| 2500 <input checked="" type="checkbox"/> Advertisements/print/radio/TV commercials | 2570 <input type="checkbox"/> Sales | 2620 <input type="checkbox"/> Telephone/TV solicitations |
| 2510 <input type="checkbox"/> Auctions | 2575 <input type="checkbox"/> Internet | 2630 <input type="checkbox"/> Tournament/sporting events |
| 2530 <input type="checkbox"/> Collection plate/boxes | 2580 <input checked="" type="checkbox"/> Mail campaigns | 2640 <input type="checkbox"/> Cause-related marketing |
| 2540 <input type="checkbox"/> Door-to-door solicitation | 2590 <input type="checkbox"/> Planned-giving programs | 2650 <input type="checkbox"/> Other |
| 2550 <input checked="" type="checkbox"/> Draws/lotteries | 2600 <input checked="" type="checkbox"/> Targeted corporate donations/sponsorships | 2660 Specify: _____ |
| 2560 <input checked="" type="checkbox"/> Fundraising dinners/galas/concerts | 2610 <input type="checkbox"/> Targeted contacts | |

C7 Did the charity pay external fundraisers? **2700** Yes No
If yes, you **must** complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$

(c) Select the method of payment to the fundraiser:

- | | | |
|--|---|--|
| 2730 <input type="checkbox"/> Commissions | 2750 <input type="checkbox"/> Finder's fee | 2770 <input type="checkbox"/> Honoraria |
| 2740 <input type="checkbox"/> Bonuses | 2760 <input type="checkbox"/> Set fee for services | 2780 <input type="checkbox"/> Other |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No
Important: If **yes**, you **must** complete Schedule 3, Compensation.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following? **3900** Yes No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

Important: If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

C11 Did the charity receive any non-cash gifts for which it issued tax receipts? **4000** Yes No
Important: If **yes**, you **must** complete Schedule 5, Non-cash gifts.

C12 Did the charity acquire a non-qualifying security? **5800** Yes No

C13 Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** Yes No

C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No

C15 Did the charity have direct partnership holdings at any time during the fiscal period? **5830** Yes No

BN/registration number 133141747RR0001 Fiscal period end 2025-12-31

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050** Yes No

Total assets (including land and buildings) **4200** \$ _____

Total liabilities **4350** \$ _____

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400** Yes No

D3 Revenue:

Did the charity issue tax receipts for gifts? **4490** Yes No

If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts **4500** \$ _____

Total amount received from other registered charities **4510** \$ _____

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$ _____

Did the charity receive any revenue from any level of government in Canada? **4565** Yes No

If yes, total amount received **4570** \$ _____

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$ _____

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$ _____

Total **non** tax-receipted revenue from fundraising **4630** \$ _____

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$ _____

Other revenue not already included in the amounts above **4650** \$ _____

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) **4700** \$ _____

D4 Expenditures:

Professional and consulting fees **4860** \$ _____

Travel and vehicle expenses **4810** \$ _____

All other expenditures not already included in the amounts above (excluding qualifying disbursements) **4920** \$ _____

Total expenditures (excluding qualifying disbursements) **(add lines 4860, 4810, and 4920)** **4950** \$ _____

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$ _____

(b) Total expenditures on management and administration **5010** \$ _____

Total amount of grants made to all non-qualified donees (grantees) **5045** \$ _____

Total amount of gifts made to all qualified donees **5050** \$ _____

Total expenditures (add lines 4950, 5045, and 5050) **5100** \$ _____

Protected B when completed

BN/registration number 133141747RR0001 Fiscal period end 2025-12-31

Foundations **Schedule 1**

- 1** Did the foundation acquire control of a corporation? **100** Yes No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? **110** Yes No
- 3** (a) What was the total value of all restricted funds held at the end of the fiscal period? **111** \$ _____
 (b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction? **112** \$ _____

For private foundations only:

- 4** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? **120** Yes No
- 5** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? .. **130** Yes No

If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

Activities outside Canada **Schedule 2**

Important: If you complete this section, you **must** answer **yes** to question C4.

For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding qualifying disbursements .. **200** \$ _____
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding qualifying disbursements)? **210** Yes No

If yes, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

Important: If you entered information in the table above, you **must** answer **yes** in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.
- | | | | |
|--|--|--|--|
| | | | |
| | | | |

- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada? **220** Yes No
 If yes, what was the total amount the charity spent under this arrangement? **230** \$ _____
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? **240** Yes No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? **250** Yes No
- 7** Did the charity export goods as part of its charitable activities? **260** Yes No

If yes, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

Protected B when completed

BN/registration number 133141747RR0001 Fiscal period end 2025-12-31

Compensation **Schedule 3**

Important: If you complete this section, you **must** answer **yes** to question C9.

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

305 <input type="checkbox"/> \$1 – \$39,999	310 <input type="checkbox" value="2"/> \$40,000 – \$79,999	315 <input type="checkbox"/> \$80,000 – \$119,999
320 <input type="checkbox"/> \$120,000 – \$159,999	325 <input type="checkbox"/> \$160,000 – \$199,999	330 <input type="checkbox"/> \$200,000 – \$249,999
335 <input type="checkbox"/> \$250,000 – \$299,999	340 <input type="checkbox"/> \$300,000 – \$349,999	345 <input type="checkbox"/> \$350,000 and over

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$

3 Total expenditure on all compensation in the fiscal period. **390** \$

Confidential data **Schedule 4**

Important: If you complete this section, you **must** answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about external fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Non-cash gifts **Schedule 5**

Important: If you complete this section, you **must** answer **yes** to question C11.

1 Select all types of non-cash gifts received for which a tax receipt was issued:

- | | | |
|---|---|--|
| 500 <input type="checkbox"/> Artwork/wine/jewellery | 525 <input type="checkbox"/> Ecological properties | 550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds |
| 505 <input type="checkbox"/> Building materials | 530 <input type="checkbox"/> Life insurance policies | 555 <input type="checkbox"/> Books |
| 510 <input type="checkbox"/> Clothing/furniture/food | 535 <input type="checkbox"/> Medical equipment/supplies | 560 <input type="checkbox"/> Other |
| 515 <input type="checkbox"/> Vehicles | 540 <input type="checkbox"/> Privately-held securities | 565 Specify: _____ |
| 520 <input type="checkbox"/> Cultural properties | 545 <input type="checkbox"/> Machinery/equipment/ computers/software | |

2 Enter the total amount of tax-receipted non-cash gifts **580** \$

Protected B when completed

BN/registration number 133141747RR0001 Fiscal period end 2025-12-31

Expenditures:

Advertising and promotion	4800	\$	3,815
Travel and vehicle expenses	4810	\$	
Interest and bank charges	4820	\$	3,991
Licences, memberships, and dues	4830	\$	6,997
Office supplies and expenses	4840	\$	7,960
Occupancy costs	4850	\$	15,135
Professional and consulting fees	4860	\$	15,437
Education and training for staff and volunteers	4870	\$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	416,589
Fair market value of all donated goods used in charity's own activities	4890	\$	
Purchased supplies and assets	4891	\$	189,141
Amortization of capitalized assets	4900	\$	5,330
Research grants and scholarships as part of charity's own activities	4910	\$	
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$	
Specify type(s) of expenditures included in the amount reported at 4920	4930		
Total expenditures before qualifying disbursements (add lines 4800 to 4920)	4950	\$	664,395

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	567,886
(b) Total expenditures on management and administration	5010	\$	96,509
(c) Total expenditures on fundraising	5020	\$	
(d) Total other expenditures included in line 4950	5040	\$	
Total amount of grants made to all non-qualified donees (grantees)	5045	\$	
Total amount of gifts made to all qualified donees	5050	\$	
Total expenditures (add lines 4950, 5045 and 5050)	5100	\$	664,395

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds 5500 \$
- Enter the amount disbursed for the fiscal period for the specified purpose 5510 \$

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period 5750 \$

Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period 5900 \$
- The 24 months before the **end** of the fiscal period 5910 \$

Directors/Trustees and Like Officials Worksheet

Protected B when completed

You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number of directors/trustees and like officials: **Charity name:** **Business number:** **Return for fiscal period ending (YYYY/MM/DD):**

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information		Confidential data							
Last name:	Costello	First name:	Tanya	Initial:		Residential address – Street number and name:	23 Bowie Drive	Postal code:	N1R8M4
Term	Start date (Y/M/D): 2016-05-26	End date (Y/M/D):				City:	Cambridge	Prov/Terr:	ON
Position:	Chair	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				Phone number	(519) 621-3172	Date of birth (Y/M/D):	1982-06-01
Last name:	Polis	First name:	Manahel	Initial:		Residential address – Street number and name:	76 Sparrow Ave	Postal code:	N1T0C5
Term	Start date (Y/M/D): 2022-06-22	End date (Y/M/D):				City:	Cambridge	Prov/Terr:	ON
Position:	Treasurer	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				Phone number	(519) 222-7796	Date of birth (Y/M/D):	1972-05-01
Last name:	Gunn	First name:	Alexandria	Initial:		Residential address – Street number and name:	207-4 Lena Crescent	Postal code:	N1R0B4
Term	Start date (Y/M/D): 2023-09-27	End date (Y/M/D):				City:	Cambridge	Prov/Terr:	ON
Position:	Director	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				Phone number	(519) 402-1931	Date of birth (Y/M/D):	1986-03-08
Last name:	Barber	First name:	Curtis	Initial:		Residential address – Street number and name:	60 Carter Crescent	Postal code:	N1R7L4
Term	Start date (Y/M/D): 2023-09-27	End date (Y/M/D):				City:	Cambridge	Prov/Terr:	ON
Position:	Director	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				Phone number	(905) 622-7711	Date of birth (Y/M/D):	1963-07-12
Last name:	Ahmed	First name:	Pansy	Initial:		Residential address – Street number and name:	3 Peter Court	Postal code:	N1P1C3
Term	Start date (Y/M/D): 2025-04-30	End date (Y/M/D):				City:	Cambridge	Prov/Terr:	ON
Position:	Director	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				Phone number	(416) 602-1568	Date of birth (Y/M/D):	1979-02-14

Greenway-Chaplin Community Centre

Year End: December 31, 2025

Adjusting journal entries

Date: 1/1/25 To 12/31/25

Prepared by	Reviewed by	Finals run	last yr \$s ok
BK 3/10/26	MA 3/13/26	DG 4/2/26	

6.4

Number	Date	Name	Account No	Ref	Debit	Credit
1	12/31/25	Prepaid Insurance	1375		1,199.87	
1	12/31/25	Insurance	5560			1,199.87
		To adjust prepaid insurance to actual				
2	12/31/25	Acc. Amort. - Furniture & Equipment	1515			226.56
2	12/31/25	Acc. Amort. - Computer Hardware	1525		62.15	
2	12/31/25	Acc. Amort - Building & Grounds	1535			2,027.52
2	12/31/25	Amortization Expense (CCA)	5910		2,191.93	
		To adjust capital asset amortization to actual.				
3	12/31/25	Accrued Liabilities	2150			302.00
3	12/31/25	Wages and Salaries	5310		302.00	
		To adjust payroll accrual to actual.				
					3,755.95	3,755.95

Net Income (Loss) 2,988.77

Greenway-Chaplin Community Centre

Year End: December 31, 2025

Trial Balance by Lead Sheets

L/S: A To VV

Prepared by	Reviewed by	Finals run	last yr \$s ok
BK 3/10/26	MA 3/13/26	DG 4/2/26	

TBLS-1

Account	Prelim	Adj's	Reclass	Rep	Rep 12/24	%Chg
4450 Bingo Revenues	(20.28)	0.00	0.00	(20.28)	0.00	0
20.7 Bingo, net of expenses	(20.28)	0.00	0.00	(20.28)	0.00	0
4710 Summer Registrations	(62,133.02)	0.00	0.00	(62,133.02)	(56,619.02)	10
4715 Recreation Registrations	(30,346.22)	0.00	0.00	(30,346.22)	(21,448.29)	41
4720 Other One Time Registrations	(894.45)	0.00	0.00	(894.45)	(5,594.75)	(84)
4721 Registration Subsidies	(3,550.00)	0.00	0.00	(3,550.00)	(2,096.00)	69
20.8 Program fees	(96,923.69)	0.00	0.00	(96,923.69)	(85,758.06)	13
4410 Donations - Charitable	(50.00)	0.00	0.00	(50.00)	(840.00)	(94)
4415 Donations - Non Charitable	(575.00)	0.00	0.00	(575.00)	(570.99)	1
4420 Donations - CanadaHelp	(3,282.29)	0.00	0.00	(3,282.29)	(6,052.95)	(46)
4430 Fundraising	(3,018.30)	0.00	0.00	(3,018.30)	(1,316.50)	129
20.13 Donations	(6,925.59)	0.00	0.00	(6,925.59)	(8,780.44)	(21)
5660 Telephone	824.32	0.00	0.00	824.32	1,621.90	(49)
40.6 Telephone	824.32	0.00	0.00	824.32	1,621.90	(49)
5560 Insurance	13,089.60	(1,199.87)	0.00	11,889.73	10,735.25	11
40.12 Insurance	13,089.60	(1,199.87)	0.00	11,889.73	10,735.25	11
5566 Bank Service Charges	3,901.15	0.00	0.00	3,901.15	3,218.21	21
5568 Interest Charges	90.11	0.00	0.00	90.11	49.79	81
5930 CRA Fines & Penalties	0.00	0.00	0.00	0.00	505.51	(100)
40.14 Bank Charges and Interest	3,991.26	0.00	0.00	3,991.26	3,773.51	6
5530 Community Centre Expenses	2,413.52	0.00	0.00	2,413.52	1,884.51	28
5580 Maintenance & Repairs	62.36	0.00	0.00	62.36	649.16	(90)
5670 Utilities	769.22	0.00	0.00	769.22	811.71	(5)
40.16 Maintenance, utilities and rent	3,245.10	0.00	0.00	3,245.10	3,345.38	(3)
5600 Computer Expenses	0.00	0.00	0.00	0.00	179.30	(100)
40.18 Staff and volunteer training	0.00	0.00	0.00	0.00	179.30	(100)
5581 Cleaning Contract	3,519.00	0.00	0.00	3,519.00	3,487.29	1
5610 Office Expenses	1,197.38	0.00	0.00	1,197.38	3,399.71	(65)
5621 Supplies - Cleaning	19.80	0.00	0.00	19.80	0.00	0
5622 Supplies - Other	0.00	0.00	0.00	0.00	207.87	(100)
5650 Internet	2,399.76	0.00	0.00	2,399.76	1,293.57	86
5680 Miscellaneous	0.00	0.00	0.00	0.00	985.59	(100)
40.19 Office and general	7,135.94	0.00	0.00	7,135.94	9,374.03	(24)
5510 Accounting & Legal	15,437.32	0.00	0.00	15,437.32	18,760.39	(18)
40.20 Professional fees	15,437.32	0.00	0.00	15,437.32	18,760.39	(18)
5590 Memberships & Subscriptions	6,997.39	0.00	0.00	6,997.39	8,168.67	(14)
40.28 Memberships and dues	6,997.39	0.00	0.00	6,997.39	8,168.67	(14)
5310 Wages and Salaries	360,677.43	302.00	0.00	360,979.43	464,315.12	(22)
5311 Contract Wages	6,495.19	0.00	0.00	6,495.19	0.00	0
5320 EI Expense	8,378.34	0.00	0.00	8,378.34	10,924.03	(23)
5330 CPP Expense	16,571.23	0.00	0.00	16,571.23	22,517.92	(26)
5340 WSIB Expense	(1,270.47)	0.00	0.00	(1,270.47)	4,023.31	(132)
5350 Vacation Pay Expense	12,751.84	0.00	0.00	12,751.84	18,743.86	(32)
5360 Benefits	12,361.02	0.00	0.00	12,361.02	16,700.68	(26)
5370 Travel & Mileage	280.90	0.00	0.00	280.90	1,316.33	(79)