

UHC - LEAMINGTON REGIONAL FOOD HUB

Financial Statement

Year Ended March 31, 2025

UHC - LEAMINGTON REGIONAL FOOD HUB
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Year Ended March 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Management of UHC - Leamington Regional Food Hub

Opinion

We have audited the financial statement of UHC - Leamington Regional Food Hub (the Organization), which comprise the statement of revenues and expenses for the year from April 1, 2024 to March 31, 2025, and notes to the financial statement, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement present fairly, in all material respects, the revenues and expenses of UHC - Leamington Regional Food Hub for the year from April 1, 2024 to March 31, 2025 in accordance with the basis of accounting described in Note 2.

Basis for Opinion

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 Statement* section of our report. We are independent of the Organization in accordance with ethical requirements that are relevant to our audit of the financial statement 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 opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 of the financial statement, which describes the basis of accounting. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the basis of accounting described in Note 2. This includes determining that the basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement 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 statement.

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 statement, 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 statement 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 statement, including the disclosures, and whether the financial statement 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.



Chartered Professional Accountants
Licensed Public Accountants
Windsor, Ontario
March 31, 2026

UHC - LEAMINGTON REGIONAL FOOD HUB
Statement of Revenues and Expenses
Year Ended March 31, 2025

REVENUES	\$ 118,863
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EXPENSES	
Building occupancy	27,453
Insurance	11,342
Office expenses	1,280
Program expenses	12,499
Promotions and publicity	521
Telephone	764
Transportation expenses	21,461
Utilities	43,543
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	118,863
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NET INCOME	\$ -
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See accompanying notes to the financial statement

UHC - LEAMINGTON REGIONAL FOOD HUB

Notes to Financial Statement

Year Ended March 31, 2025

1. PROGRAM DESCRIPTION

The UHC - Leamington Regional Food Hub is funded by donations from individuals and corporations. The program provides food to individuals in need in Windsor-Essex County.

2. BASIS OF PRESENTATION

The statement presents only the revenues and expenses of UHC - Leamington Regional Food Hub and excludes the assets, liabilities, funds, revenues, and expenses of Unemployed Help Centre of Windsor Inc. as a whole.

Although the financial information has been extracted from the Organization's accounting records, this financial statement does not include all disclosures required under Canadian accounting standards for not-for-profit organizations and may differ in material respects from those standards.

3. CHARITABLE ORGANIZATION STATUS

The Organization is registered as a charitable organization and, accordingly, is not subject to income tax provided certain guidelines under the Income Tax Act (Canada) are complied with.

4. REMUNERATION OF DIRECTORS AND OFFICERS

The Directors and Officers of the Organization did not receive any remuneration or benefits during the year.