



Financial Statements

June 30, 2025



INDEPENDENT AUDITORS' REPORT

To the Members, United Way of Regina

Opinion

We have audited the financial statements of United Way of Regina (the "Organization"), which comprise the statement of financial position as at June 30, 2025, and the statements of operations, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2025, and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 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 Saskatchewan, 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.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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.

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INDEPENDENT AUDITORS' REPORT continued

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.

November 6, 2025
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

UNITED WAY OF REGINA

Statement of Financial Position Year ended June 30, 2025, with comparative information for 2024

	Operating Fund	Tomorrow Fund	Total 2025	Total 2024
Assets				
Current assets				
Cash	\$ 365,125	\$ -	\$ 365,125	\$ 272,215
Investments (Note 4)	1,524,951	-	1,524,951	1,943,845
Accounts receivable	43,806	-	43,806	63,815
Prepaid expenses	5,174	-	5,174	16,346
	1,939,056	-	1,939,056	2,296,221
Investments (Note 4)	1,854,313	1,324,467	3,178,780	2,801,237
Tangible capital assets (Note 5)	46,416	-	46,416	98,683
	\$ 3,839,785	\$ 1,324,467	\$ 5,164,252	\$ 5,196,141
Liabilities and Net Assets				
Current liabilities				
Accounts payable	\$ 115,147	\$ -	\$ 115,147	\$ 95,054
Donor directed payable (Note 6)	1,213	-	1,213	1,925
Funds held for 211 Saskatchewan (Note 7)	275,871	-	275,871	334,344
	392,231	-	392,231	431,323
Deferred contributions (Note 3 & 9)	42,205	-	42,205	381,311
	434,436	-	434,436	812,634
Net Assets	3,405,349	1,324,467	4,729,816	4,383,507
	\$ 3,839,785	\$ 1,324,467	\$ 5,164,252	\$ 5,196,141

Commitments (Note 11)

See accompanying notes

On behalf of the Board:



 Director



 Director

UNITED WAY OF REGINA

Statement of Net Assets

Year ended June 30, 2025, with comparative information for 2024

	-----Operating Fund-----				-----Tomorrow Fund-----			-Total- 2025
	Invested in Tangible Capital Assets	Community Use Fund	Operating Fund	Total Operating Fund	Community Legacy Endowment Fund	Operating Endowment Fund	Total Tomorrow Fund	
Balance – beginning of year <i>(Note 3)</i>	\$ 98,683	\$ 2,208,111	\$ 849,150	\$ 3,155,944	\$ 961,817	\$ 265,746	\$ 1,227,563	\$ 4,383,507
Excess revenue (expenses)	(62,578)	-	280,972	218,394	91,950	35,965	127,915	346,309
Purchase of tangible capital assets	10,311	-	(10,311)	-	-	-	-	-
Transfers from Tomorrow Fund <i>(Note 8)</i>	-	-	31,011	31,011	-	(31,011)	(31,011)	-
Balance - end of year	\$ 46,416	\$ 2,208,111	\$ 1,150,822	\$ 3,405,349	\$ 1,053,767	\$ 270,700	\$ 1,324,467	\$ 4,729,816

	-----Operating Fund-----				-----Tomorrow Fund-----			-Total- 2024
	Invested in Tangible Capital Assets	Community Use Fund	Operating Fund	Total Operating Fund	Community Legacy Endowment Fund	Operating Endowment Fund	Total Tomorrow Fund	
Balance – beginning of year	\$ 47,963	\$ 2,092,323	\$ 517,669	\$ 2,657,955	\$ 910,259	\$ 300,109	\$ 1,210,368	\$ 3,868,323
Excess revenue (expenses)	(67,905)	-	533,494	465,589	51,558	(1,963)	49,595	515,184
Purchase of tangible capital assets	118,625	-	(118,625)	-	-	-	-	-
Transfers from Tomorrow Fund <i>(Note 8)</i>	-	-	32,400	32,400	-	(32,400)	(32,400)	-
Transfers to Community Use Fund <i>(Note 8)</i>	-	115,788	(115,788)	-	-	-	-	-
Balance - end of year <i>(Note 3)</i>	\$ 98,683	\$ 2,208,111	\$ 849,150	\$ 3,155,944	\$ 961,817	\$ 265,746	\$ 1,227,563	\$ 4,383,507

See accompanying notes

UNITED WAY OF REGINA

Statement of Operations

Year ended June 30, 2025, with comparative information for 2024

	Operating Fund	Tomorrow Fund	Total 2025	Total 2024
Revenue				
Donations (<i>Note 3</i>)	\$ 1,697,462	\$ -	\$ 1,697,462	\$ 1,900,956
Funds transferred from other United Ways	353,895	-	353,895	378,324
Donation revenue	2,051,357	-	2,051,357	2,279,280
Contributions and grants	960,263	-	960,263	1,492,423
Community Services Recovery Fund	20,150	-	20,150	33,373
Investment income	156,007	52,713	208,720	208,362
Unrealized investment gain	82,929	75,202	158,131	(46,109)
Special events and other revenue	8,140	-	8,140	6,415
	3,278,846	127,915	3,406,761	3,973,744
Fundraising expenses (<i>Schedule 2 & Note 12</i>)	767,251	-	767,251	611,283
Net revenue available for allocations and programs	2,511,595	127,915	2,639,510	3,362,461
Community Impact expenses				
Community impact grants (<i>Schedule 3</i>)	84,000	-	84,000	301,768
Community Services Recovery Fund grants	-	-	-	15,886
Donor directed to other charities	142,863	-	142,863	166,263
Programs and other investments (<i>Schedule 4</i>)	728,100	-	728,100	995,676
211 Saskatchewan (<i>Schedule 5</i>)	772,961	-	772,961	869,342
United Way of Canada dues	31,125	-	31,125	33,780
Community impact	534,152	-	534,152	464,562
Total Community Impact expenses	2,293,201	-	2,293,201	2,847,277
Excess of revenue	\$ 218,394	\$ 127,915	\$ 346,309	\$ 515,184

See accompanying notes

UNITED WAY OF REGINA

Statement of Cash Flow

Year ended June 30, 2025, with comparative information for 2024

	<u>2025</u>	<u>2024</u>
<u>Operating Activities</u>		
Excess (deficiency) of revenue over expenses	\$ 346,309	\$ 515,184
Plus items which does not require cash outlay:		
Amortization	62,579	67,905
Unrealized investment (gain) loss	(158,132)	46,109
	250,756	629,198
Changes in non-cash working capital		
Investments – current	418,894	(237,157)
Accounts receivable	20,009	(40,046)
Prepaid expenses	11,172	(13,097)
Accounts payable	20,093	20,715
Donor directed payable	(712)	323
Funds held for 211 Saskatchewan	(58,473)	122,712
Deferred contributions	(339,106)	14,376
	71,877	(132,174)
Net cash (used) by operating activities	332,633	497,024
<u>Investing Activities</u>		
Purchase of tangible capital assets	(10,312)	(118,625)
(Decrease) in investments	(219,411)	(385,510)
Net cash (used) by investing activities	(229,723)	(504,135)
Increase (decrease) in cash resources	92,910	(7,111)
Cash - beginning of year	272,215	279,326
Cash - end of year	\$ 365,125	\$ 272,215

See accompanying notes

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

1. Purpose of the organization

United Way of Regina is continued under *The Non-profit Corporations Act, 2022* of Saskatchewan. Its principal purpose, described in the United Way mission statement, is to ignite the desire in everyone to improve lives by mobilizing our community for lasting social change in Regina and other communities in Saskatchewan.

As a registered charitable foundation under Section 149 (1) of the *Income Tax Act*, the Organization is exempt from income taxes and is allowed to issue charitable donation receipts for income tax purposes.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations, the most significant accounting policies are as follows:

a) Fund accounting

The United Way of Regina follows the restricted fund method of accounting for contributions.

Operating Fund

The Operating Fund reports revenues and expenses related to program delivery, fundraising and administrative activities of the Organization. Within the Operating Fund, the Organization delivers special programs as part of its mandate to be a Community Impact United Way. The Organization also receives and distributes funds restricted by donors (donor option) for payment to specified charities.

The Operating Fund has the following internally restricted funds included within its Net Assets:

Invested in Tangible Capital Asset Fund

Reports the net assets held by the Organization.

Operating Reserve

Contained within the general Operating Fund, an amount of which is internally restricted by the Board to support a maximum of up to nine (9) months of core operations for situations such as uninsured losses or wind-down of the organization.

Community Use Reserve

Reports the amount internally restricted by the Board to support a minimum of nine (9) months of approved funding commitments for grants and Campaign for Grade Level Reading initiatives and a minimum of twelve (12) months core expenses for 211 Saskatchewan. Any excess over and above the minimum balance will be available to stabilize and/or further United Way Regina's Community Investment strategy.

Tomorrow Fund

The Tomorrow Fund includes two separate streams: Community Legacy and Operating Endowment.

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

2. Significant accounting policies - continued

Fund accounting - continued

Community Legacy Endowment

Contributions made to this endowment fund are accumulated and invested for the purpose of generating investment income to fund activities which address the root causes of community issues facing Regina.

Operating Endowment

Contributions made to this endowment fund are invested to eventually provide annual earnings sufficient to cover the ongoing operations and fundraising costs of United Way of Regina.

b) Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Unrestricted contributions and pledges are recognized as revenue when received.

Grants, sponsorships, special event revenue, and other externally restricted contributions are recognized as revenue in the period which the related expenses are recognized.

Designated donations where the donor has directed that the funds be allocated to a registered charity that have been received but not disbursed at year end are recorded as deferred revenue. Upon disbursement, the payment is recognized as an expense and the donation is recognized as revenue. Administration fees related to donor directed contributions are recognized in the period the payment is made to the registered charity.

Investment income is recognized as revenue in the year it is earned and includes dividend and interest income, realized investment gains and losses on sales of investments measured at amortized cost. Unrealized gains and losses are reported separately on the statement of operations.

Tomorrow Fund endowment contributions, made both internally and from external donors, are recognized in the Tomorrow Fund as part of the Community Legacy Endowment stream and the Operating Endowment stream. Investment income earned on Tomorrow Fund resources that must be spent on Tomorrow Fund activities is recognized as revenue of the Tomorrow Fund.

c) Tangible capital assets

Tangible capital assets with a value of \$1,000 or greater are recorded at cost and amortized on a straight-line basis as follows:

Donor management system	Three years
Equipment and furniture	Three years
Leaseholds	Remaining term of the lease

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

2. Significant accounting policies - continued

d) Financial instruments

Financial assets and financial liabilities are recorded on the statement of financial position when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial assets and financial liabilities are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair values of financial assets and financial liabilities measured at fair value are recognized in excess of revenue over expenses. When there is an indication of impairment the carrying amount of financial assets measured at amortized cost may be reduced. Such impairments can be subsequently reversed if the value improves.

The Organization's recognized financial instruments consists of cash, investments, accounts receivable, pledges receivable, accounts payable, donor directed payable, and all funds held in trust.

e) Allocation of general management and administrative expenses

General management and administrative expenses are incurred to support fundraising and community impact programs. Expenses are allocated between fundraising and community impact programs and are allocated on a square footage basis.

General management and administrative expenses are allocated as follows:

	2025	2024
	%	%
Community Impact program expenses	80	80
Fundraising expenses	20	20
Total allocated	100	100

f) Distribution of operating surplus

In the event of an operating surplus the balance will typically be invested in the following manner:

- 100% to the Operating Reserve until the operating reserve is sufficient to support nine (9) months of core operations.
- Any surplus remaining after ensuring the stability of the operating reserve will be contributed to the Community Use Reserve to stabilize and/or further the overall community investment strategy as needed.

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

2. Significant accounting policies - continued

g) Contributed services

Portions of the United Way's operations are accomplished through the use of donated time, assets and services. Donated time is not recognized in the financial statements, as the value cannot be reasonably estimated. Donated assets and services may be recognized if the value can be reasonably estimated.

h) Use of accounting 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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported year. Items subject to such estimates and assumptions include accrued liabilities and the allocation of operating expenses. Actual results could differ from these estimates and, as adjustments become necessary occur in the year in which they become known.

3. Change in accounting policy

Effective July 1, 2024, the Organization changed its accounting policy for revenue recognition to record pledges when received. In previous periods, pledged contributions were recognized when received or receivable and a provision for uncollectable amounts was recorded to reduce pledges receivable to its estimated realized value.

The Organization believes that the new method of recognition presents information in a manner that is more easily understood by users, and better aligned to other charitable sector organizations. The change in policy has been applied retrospectively. As a result, the opening balances as at July 1, 2024, have been adjusted as follows:

	As at July 1, 2024	Adjustment	Retrospective effect on opening balances
Operating fund opening balances	\$ 794,445	\$ (276,776)	\$ 517,669
Pledges receivable	346,223	(346,223)	-
Deferred contributions	442,995	(61,684)	381,311
Donation revenue	1,920,100	(19,144)	1,900,956
Uncollectible pledge provision	(11,380)	11,380	-

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

4. Investments

At year end United Way of Regina held the following investments.

	2025	2024
Cash/money market mutual funds	\$ 144,776	\$ 34,061
Guaranteed investment certificates (GIC) and bonds	2,802,660	3,123,696
Common shares	431,828	359,762
Tomorrow Fund		
Cash/money market mutual funds	106,790	137,636
Guaranteed investment certificates (GIC)	669,319	616,772
Common shares	548,358	473,155
Total investments	4,703,731	4,745,082
Less current	(1,524,951)	(1,943,845)
Long term	\$ 3,178,780	\$ 2,801,237

As stated in note 2(d), investments are measured at their current market value. GIC investments have various maturity dates between July 2025 and February 2030 (2024 – August 2024 and June 2029) and accrue interest at rates between 2.85% and 4.91% (2024 – 2.46% and 5.58%).

5. Tangible capital assets

	-----2025-----		---2024---	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Donor management system	\$ 112,000	\$ 74,667	\$ 37,333	\$ 74,667
Leasehold improvements	306,108	306,108	-	17,683
Office equipment	90,009	80,926	9,083	6,333
	\$ 508,117	\$ 461,702	\$ 46,416	\$ 98,683

6. Donor directed payables

United Way of Regina acts as the administrative host for several provincial, regional, and national workplace campaigns that have offices located in Regina. These flow-through funds are not raised as part of United Way of Regina's annual campaign but are gathered by various organizations directly and therefore are not included in the reported operations of United Way of Regina. Funds received are distributed less any applicable processing fee. During the 2025 year, United Way of Regina distributed flow-through funds of \$151,993 (2024 - \$145,092) and has a payable at year-end of \$1,213 (2024 - \$1,925).

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

7. Funds held for 211 Saskatchewan

211 Saskatchewan

211 Saskatchewan is a province-wide database accessible to internet, text and phone users to find a full range of community, social, government and health services.

United Way Regina and United Way Saskatoon and Area (UWSA) had a Memorandum of Understanding (MOU) regarding 211 Saskatchewan to deliver the project as a core service and commit ongoing funding, however the agreement expired October 2024. Funding and expenses were shared equally under the agreement, with UWR responsible for the financial and daily administration of the initiative.

As of June 30, 2025, contributions of \$nil (2024 - \$154,671) by UWSA, \$52,178 (2024 - \$35,912) by Ministry of Education, and \$223,693 (2024 - \$143,761 receivable) by Ministry of Justice for the project were unexpended and appear as a liability on the statement of financial position.

8. Fund transfers

During the year, the Board of Directors did not approve any inter-fund transfers (2024 -\$115,788 from the Operating Fund was made to the Community Use Fund). In 2025, a year end transfer of \$31,011 occurred from the Tomorrow Fund Operating Endowment to the Operating Fund related to an approved transfer from the prior fiscal year.

9. Deferred contributions

Deferred contributions include the following:

	2025	2024
Donor directed giving to other charities (<i>Note 3</i>)	\$ 19,809	\$ 17,580
Deferred regional revenue	7,426	3,547
Community Services Recovery Fund	-	76,150
Miscellaneous deferred project revenue	14,970	284,034
	\$ 42,205	\$ 381,311

10. Financial risk management

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from donors. The Organization has a significant number of donors and records unrestricted donations at time of payment, which minimizes concentration and likelihood of credit risk.

UNITED WAY OF REGINA

Notes to the Financial Statements

Year ended June 30, 2025, with comparative information for 2024

10. Financial risk management – continued

Interest rate and market risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Organization is exposed to interest rate risk on its current and long-term investments. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating, investing, and financing activities.

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The Organization is exposed to market risk on its current and long-term investments. The Organization manages these risks through a structured investment policy including limitations on allowable risk exposure.

11. Commitments

a) United Way of Regina has committed to provide operating funds to the following programs:

211 Saskatchewan (estimated ongoing annual funding to June 2026)	\$ 385,700
Literacy Initiatives (estimated funding to March 2026)	\$ 336,200

b) United Way of Regina is committed to making the following minimum annual payments for the specified period.

Rental of Premises (2 year lease with additional 3 year option – expires June 2030)	\$ 90,000
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12. Transparency, accountability and financial reporting

The United Way follows the reporting guidelines as outlined in its membership agreement with United Way Centraide Canada. These ratios were calculated on total revenue and are exclusive of any general management and administrative costs related to community impact expenses. Direct fundraising costs for 2025 were \$688,474 (2024 - \$546,808). General management and administration costs associated with fundraising for 2025 were \$78,777 (2024 - \$64,475) which are allocated based on a square footage basis.

	2025	2024
Direct costs of fundraising	20.2%	14.8%
General management and administrative costs associated with fundraising	2.3%	1.7%
	22.5%	16.5%

UNITED WAY OF REGINA

Schedule of General Management and Administrative Expenses

Year ended June 30, 2025, with comparative information for 2024

	Schedule 1	
	2025	2024
Annual general and other meetings	\$ 3,208	\$ 2,039
Financial service fees	3,351	4,044
Occupancy	31,929	27,077
Printing and promotion	742	3,813
Professional development and travel	2,757	1,456
Professional services	20,195	22,428
Salaries and benefits	135,428	157,608
Supplies and small equipment	-	7,821
Transformational change strategy	133,696	31,011
General management and admin expenses prior to amortization	331,306	257,297
Amortization of tangible capital assets	62,579	65,079
	393,885	322,376
Allocated to community impact (<i>Operating Fund</i>)	(315,108)	(257,901)
Allocated to fundraising (<i>Schedule 2</i>)	(78,777)	(64,475)
Unallocated general management and administrative expenses	\$ -	\$ -

UNITED WAY OF REGINA

Schedule of Fundraising Expenses

Year ended June 30, 2025, with comparative information for 2024

	Schedule 2	
	2025	2024
Bank service fees	\$ 15,223	\$ 15,035
Direct mail	1,509	920
Equipment	22,413	27,683
Fundraising and processing fees	23,881	18,670
Occupancy	97,526	72,833
Other direct fundraising expenses	15,488	3,377
Postage	919	1,024
Printing and promotion	62,088	29,732
Professional development	2,096	3,592
Professional services	50,515	44,713
Salaries and benefits	405,719	347,100
Special event expenses	4,838	744
Supplies	1,147	786
Fundraising and processing recoveries	(14,888)	(19,401)
	688,474	546,808
Allocation of general management & admin expenses (<i>Schedule 1</i>)	78,777	64,475
	\$ 767,251	\$ 611,283
Operating Fund	\$ 767,251	\$ 611,283
Tomorrow Fund	-	-
	\$ 767,251	\$ 611,283

UNITED WAY OF REGINA

Schedule of Community Impact Grants
Year ended June 30, 2025, with comparative information for 2024

	Schedule 3	
	2025	2024
Literacy Grants	\$ -	\$ 127,824
Agency Grants		
Big Brothers Big Sisters	10,000	9,500
Canadian National Institute of the Blind (CNIB)	7,650	6,000
Canadian Mental Health Association	18,200	17,500
Community Low Income Center	-	2,000
Cornwall Alternative School	-	90,000
Envision Counselling and Support Centre Inc.	23,400	22,500
Inclusion Weyburn	8,000	7,673
Regina Open Door Society	-	1,771
Southeast Advocates for Employment	6,250	4,750
Spinal Cord Injury Saskatchewan (Weyburn Branch)	3,000	3,000
Weyburn Care-A-Van Inc.	7,500	4,750
Weyburn Youth Center	-	4,500
	\$ 84,000	\$ 301,768
Grants Distributed Within Programming		
Cornwall Alternative School	\$ -	\$ 12,500
Early Childhood Intervention Program	-	10,000
Regina Treaty Status Indian Services	-	10,000
Regina Catholic School Division	60,000	-
Regina Public School Division	105,450	-
YMCA of Regina Inc.	-	50,000
	\$ 165,450	\$ 82,500

UNITED WAY OF REGINA

Schedule of Programs and Other Investments Funded
Year ended June 30, 2025, with comparative information for 2024

	Schedule 4			
	Revenue	Expenses	2025 Net	2024 Net
Literacy Initiatives	\$ 431,080	\$ 648,510	\$ (217,430)	\$ (11,141)
Capacity Building Programs	-	-	-	(213)
Stakeholder Engagement	13,000	79,590	(66,590)	(36,428)
	\$ 444,080	\$ 728,100	\$ (284,020)	\$ (47,782)

UNITED WAY OF REGINA

Schedule of 211 Saskatchewan Revenue and Expenses
Year ended June 30, 2025, with comparative information for 2024

	Schedule 5	
	2025	2024
Revenue	\$ 581,585	\$ 799,072
Expenses		
Equipment	22,634	40,953
Licences and memberships	2,240	1,760
Occupancy and communication	67,727	48,691
Postage and supplies	5,642	1,770
Printing and promotion	71,778	248,226
Professional development and travel	6,744	1,644
Professional services	374,759	293,104
Salaries and benefits	376,108	303,464
UWSA share of expenses	(154,671)	(70,270)
	772,961	869,342
Net expenses – UWR	\$ 191,376	\$ 70,270
Total share of expenses		
United Way Regina - share of net expense	\$ 191,376	\$ 70,270
United Way Saskatoon & Area - share of net expense	154,671	70,270
Ministry of Education project	118,662	150,654
Ministry of Justice IPV project	81,020	123,180
Ministry of Justice RE:CONNECT project	337,383	457,878
Other revenue sources and projects	44,523	67,360
	\$ 927,635	\$ 939,612