
CATHERINE WILSON FOUNDATION

Financial Information

For the year ended December 31, 2025

CATHERINE WILSON FOUNDATION
Financial Information
For the year ended December 31, 2025

Contents

Compilation Engagement Report	1
Financial Information	
Balance Sheet	2
Statement of Financial Activities and Foundation Equity	3
Note to Financial Information	4



Tel: (519)336-9900
Fax: (519)332-4828
www.bdo.ca

BDO Canada LLP
170 Exmouth Street
Point Edward, Ontario N7T 0C7

Compilation Engagement Report

To Trustees of Catherine Wilson Foundation

On the basis of information provided by management, we have compiled the balance sheet of Catherine Wilson Foundation (the Entity) as at December 31, 2025, the statement of financial activities and foundation equity for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information (the financial information).

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CRTS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Sarnia, Ontario
June 9, 2026

CATHERINE WILSON FOUNDATION
Balance Sheet

As at December 31,	2025	2024
--------------------	------	------

ASSETS

Cash in bank	\$ 5,394	\$ 3,403
Portfolio investments	<u>2,011,075</u>	<u>2,049,344</u>
	<u>\$ 2,016,469</u>	<u>\$ 2,052,747</u>

FOUNDATION EQUITY

<u>\$ 2,016,469</u>	<u>\$ 2,052,747</u>
---------------------	---------------------

The accompanying note is an integral part of this financial information.

CATHERINE WILSON FOUNDATION
Statement of Financial Activities and Foundation Equity

For the year ended December 31,	2025	2024
INVESTMENT INCOME	\$ 54,682	\$ 91,665
EXPENSES		
Office	883	1,562
Professional fees	13,627	13,506
	14,510	15,068
EXCESS OF REVENUES OVER EXPENSES BEFORE THE FOLLOWING	40,172	76,597
Donations	(118,500)	(116,800)
Gain (loss) on disposal of portfolio investments	42,050	(2,310)
DECREASE IN FOUNDATION EQUITY	(36,278)	(42,513)
Foundation equity, beginning of year	2,052,747	2,095,260
FOUNDATION EQUITY, END OF YEAR	\$ 2,016,469	\$ 2,052,747

The accompanying note is an integral part of this financial information.

CATHERINE WILSON FOUNDATION

Note to Financial Information

For the year ended December 31, 2025

1. Basis of Accounting

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- portfolio investments recorded at cost
-