



FEDERATION'S AGM AGENDA

Wednesday, June 24, 2026

7:00 – 9:00 p.m.

FedYYC Good Places HQ,

2908 2 Avenue SE

- 1.0 Networking
- 2.0 Greetings and Introductions
 - 2.1 Land Acknowledgement
 - 2.2 Guests and Partners
 - 2.3 Partners in Planning
- 3.0 AGM Call to Order
- 4.0 Approval of the Agenda
- 5.0 Approval of the June 24, 2025 Minutes
- 6.0 President's Report
- 7.0 Financial Report
 - 7.1 2025 Audited Financial Statements
 - 7.2 Appointment of the 2026 auditors
- 8.0 Nominations
 - 8.1 Nominations Overview
 - 8.2 Presentation of the Slate
 - 8.3 Call for Volunteers for 2027 Nominating Committee
- 9.0 Awards
 - 9.1 Llyod Sadd Community Hero Award
- 10.0 AGM Adjournment and Networking to follow

Special thanks to our partners:



LloydSadd



THE FEDERATION OF CALGARY COMMUNITIES

Annual General Meeting

NOTES and MOTIONS

AGM – June 24, 2025

1.0 Networking

2.0 Greetings and Introductions

Tina Kakkar

2.1 Land Acknowledgement

Tina Kakkar

2.2 Guests and Partners: Tina extended a further welcome to the following:

Tina Kakkar

- The City of Calgary is our Civic Partner
 - From The City of Calgary, we have:
 - Hayley Saunders - Team Lead Community Partnerships
 - Tim Mowrey, Manager, Community Partners.
 - Jenn Crack, Strategic Relationship Coordinator
 - Christine Leung, Team Lead Technical Training
 - Insia Hassonjee, Team Lead Technical Training
 - Briony Moran, Leader, Innovation & Improvements, Planning & Development Services
 - Joanne Paulenko, Program Lead, City Building
 - Dru Mohler, Neighbourhood Partnership Coordinator
- Communal is our Preferred Partner to support our members in membership, volunteer, program and facility rental management. Tonight, we welcome Wade Jacques and MacKenna Posey.
- Servus Credit Union is the Financial Institution of Choice to The Federation.
- We would also like to acknowledge, Enmax as a Community Champion Sponsor, and the Official Energy Sponsor to The Federation.
- Lloyd Sadd is a Bronze Sponsor, the Community Hero Award Sponsor, and the official insurance provider to The Federation of Calgary Communities. Unfortunately, Neil Hogg, Account Executive could not be with us but made sure he provided lots of door prizes.

2.3 Partners in Planning

Mia Leung

Mia and Afrah acknowledged PIP as a partnership between the Federation and The City of Calgary. There were 9 PIP Graduates who received their certificate and 24 whose names were read but could not attend.

3.0 AGM Call To Order

Tina Kakkar

The business meeting portion of the AGM commenced at 7:27 PM

4.0 Approval of the Agenda

Tina Kakkar

Motion

"THAT, the Agenda be approved as circulated".

Moved by: Matthew Kohut, Southview Community Association

2nd: DJ Kelly, Winston Heights - Mountview Community Association

Carried: Yes

5.0 APPROVAL OF THE JUNE 24, 2024 AGM MINUTES

Tina Kakkar

Motion

"THAT, the Minutes of the AGM of the Federation of Calgary Communities, held on June 24, 2024, be accepted as circulated ".

Moved by: Lee Pederson, Falconridge/Castleridge Community Association

2nd: Lorraine Robinson, Millican Ogden Community Association

Carried: Yes

6.0 PRESIDENT'S REPORT

Tina Kakkar

Tina Kakkar, President gave an overview of the board's activities.

7.0 FINANCIAL REPORT

Agnes Szaflarski

7.1 Accept 2024 Audited Financial Statements

Motion

"THAT, the audited Financial Statements of the Federation of Calgary Communities for the year ending December 31, 2024, be accepted as circulated".

Moved by: Matthew Kohut, Southview Community Association

2nd: Lee Pederson, Falconridge/Castleridge Community Association

Carried: Yes

7.2 Appointment of 2025 Auditor

Motion

" THAT, the Federation of Calgary Communities continue to seek quotes from audit firms and appoint the firm that the board feels will most economically perform the audit for the year ending December 31, 2025".

Moved by: Michael Riopel, Inglewood Community Association

2nd: Lisa Poole, Elbow Park Residents Association

Amendment: The Federation will secure an auditor within the next six months.

Moved by: Ian Jobe, Shawnee-Evergreen Community Association

2nd: Craig Marceau, Rutland Park Community Association

Carried: Yes

8.0 NOMINATIONS

Recognition of Board

Tina Kakkar

The current board was recognized. John McKinley and Austin Muir were thanked for their six years on the board. Thanks were also given to Doreen Herdman, Asif Rashad and Agnes Szaflarski who left the board due to life changes.

8.1 Nominations Overview

Kevin Matieshin

Thanks were given to our 2024-25 Nominating Committee:

- Kevin Matieshin, Federation Board Director (Chair)
- Pat Guillemaud, Westgate Community Association
- Linda Poetz, Bridgeland-Riverside Community Association
- Moncy Abraham, Sherwood Community Association
- Toni Shenfield, Triwood Community Association
- Lorraine Robinson, Millican Ogden Community Association
- Tina Kakkar, President of Federation

for their commitment and hard work in recruiting, interviewing, and recommending this new slate in accordance with 4.8.5 of our bylaws.

8.2 Presentation of Slate of Nominees

Kevin Matieshin

Motion to Elect the Presented Nominees:

Motion

"The Nomination Committee recommends THAT, returning members:

- Elaina Eifler
- Craig Loewen

- Paul Mercer
- Nina Rehill

and new members :

- Christina Colenutt
- Shivani Gibbs
- Samra Tupkovic
- Ingrid Wasylyshen
- Erin Wheaton

are elected to serve on The Federation’s Board of Directors for a two-year term from 2025 to 2027”:

Moved by: Linda Poetz, Bridgeland-Riverside Community Association

2nd: Lisa Poole, Elbow Park Residents Association

Carried: Yes

8.3 Call for Volunteers for the 2025-26 Nominating Committee

Kevin Matieshin

Individuals interested in the Nominations Committee:

- Lorraine Robinson, Millican Ogden Community Association
- Ian Jobe, Shawnee-Evergreen Community Association
- Linda Poetz, Bridgeland-Riverside Community Association

9.0 Member Business

John McKinley

9.1 Proposed Bylaw Revision

A part of any AGM, members can ask that items be placed on the Agenda for consideration by the full membership – which are the community associations.

This year, Acadia has put forward a request to change our bylaws with members being directed to find the request along with the board response, on page 25 through 27 of the package.

Before a first and seconder were sought, the membership was told that the president reached out to speak with Acadia about this request and they declined to discuss their concerns.

The membership then was provided a rationale as to why the current board opposed the motion emphasizing that mandating a quota would reduce flexibility, exclude valuable voices, and undermine our commitment to inclusive, competency-based governance. Acceptance of this motion, would immediately breach existing bylaws, requiring costly legal steps, render our board inquorate and call for a new special meeting to re-establish a board of directors.

Directions were given about how the motion and subsequent debate would proceed in accordance with Robert’s Rules of Order.

Motion

“Add to the Bylaw under Article 4. Addition to 4.1.1; new clause to read:

(c) At least 50 percent of the board of directors of the Federation of Calgary

Communities will have served on a Federation of Calgary Communities full member board for a period of at least one continuous year.”

Moved by: Keith Simmons, Acadia Community Association

2nd: Craig Marceau, Rutland Park Community Association

Discussion:

All in Favour: 2

All opposed: 17

Abstentions: 0

Carried: No

Ian Jobe proposed a new motion to be made for a governance committee to review the recruitment process for new board members, regarding CA representation.

Moved by: Ian Jobe, Shawnee-Evergreen Community Association

2nd: Lee Pederson, Falconridge/Castleridge Community Association

All in Favour: 5

All opposed: 12

Abstentions: 3

Carried: No

10.0 Awards

Leslie Evans

10.1 Lloyd Sadd Community Hero Award Presentation

Neil Hogg

Presentation by: Neil Hogg from Lloyd Sadd

Winner: Lynn Jobe, Shawnee Evergreen Community Association

Door prize draws

Leslie Evans

11.0 AGM ADJOURNMENT

Tina Kakkar

Motion

"THAT, the 2025 Annual General Meeting be adjourned at 8:58 p.m."

Moved by: Matthew Kohut, Southview Community Association

2nd: Eva Weckl, Renfrew Community Association

Carried: Yes

12.0 Networking



2026 NOMINATIONS SLATE

The Federation of Calgary Communities Board of Directors annually approves a list of persons to be nominated for election as Directors. The total number of Directors consists of a minimum of seven (7) and a maximum of fifteen (15) Directors, appointed for two (2) years, to a maximum of three (3) consecutive terms.

2026 Nominating Committee:

- Kevin Matieshin, Federation Board Director & VP (Chair)
- Ingrid Wasylyshen, Federation Board Director
- Pat Guillemaud, Westgate Community Association
- Moncy Abraham, Sherwood Community Association
- Lorraine Robinson, Millican Ogden Community Association
- Ian Jobe, Shawnee-Evergreen Community Association

Responsibilities are to recommend to the Board of Directors, & ultimately to the Members at the AGM, candidates that are competent and willing to assist the Federation to meet its goals.

The Board has assessed its skill gap areas for the next term & identified the following experience, skill areas, and resource networks to fill from the 2026 search:

- Accounting (CPA/CMA)
- Fund Development
- Human Resources
- Change Management/Strategic Planning
- Ability/potential to fill Executive Leadership positions in the future

Priority is given to candidates that have community leadership experience. The potential candidates will be expected to purchase membership in their community association should they become a Board member with the Federation.

Members of the Nominating Committee, per the process outlined in Article 4 & 5 of the Society Bylaws, have completed vetting of the nominees for the Federation elected positions. Twelve (12) individuals submitted their resumes and from that six (6) were interviewed.

Members of the Federation of Calgary Communities Nominations Committee recommend that the Board approve the following slate of nominees for re-election and election to the Board at the Annual General Meeting on June 24, 2026.

Returning:

Colin BECKER

Resident of Spruce Cliff and President for Spruce Cliff Community Association

Identified area of experience: urban planning, project management

Second term.

Roopa KHANNA

Resident of Tuscany and Community Association Volunteer

Identified area of experience: change management, strategy, community association

Second term.

Kevin MATIESHIN

Member of Shawnee-Evergreen Community Association, Community volunteer for Symons Valley Park

Identified area of experience: governance, strategic planning, fund development, project management

Second term and will be standing for Vice-President.

New Members:

Erika LAZZAROTTO

Member of Silver Springs Community Association

Identified area of experience: human resources, board governance, event planning

Erika has a BA Economics from the University of Calgary. She has significant Human Resources generalist experience with ATB Financial with broad volunteer experience, as well as being a staff member of a Not-For-Profit.

Joanna PESTA

Resident of Erlton and Community Association Member

Identified area of experience: stakeholder engagement, change management, event planning

Joanna has a BA, Sociology from the University of Calgary & is currently completing her Executive MBA at the U of C. She is currently Senior Manager, Programming & Events with Calgary Municipal Land Corporation. She has significant volunteer experience with TEDxYYC, Swing Dance Calgary & the Calgary Stampede Parade.

Jennie Mae SMITH

President of Braeside Community Association

Identified area of experience: human resources, board governance, stakeholder management

Jenny Mae has a BA, Sociology from the University of Calgary. She has significant experience in Human Resources with Cenovus Energy & Canadian Western Bank. She has taken a significant leadership role in The Braeside community, with a strong reputation in the CA community.

Channi TOOR

President of Cornerstone United Community Association

Identified area of experience: project management, board governance, stakeholder management, fund development

Channi has Bachelor of Science & Bachelor of Engineering degrees, working in the Oil & Gas industry & with Nortel for 15 years. He is currently with Calgary Transit supporting training & development programs. He has been active in a number of Community Associations and was a Board Director of the Genesis Centre through their development phase.

Current Members in Second Year of Term:

Elaina EIFLER

Member of West Springs Community Association

Identified area of experience: human resources, board governance

Third term and will be standing for President.

Nina REHILL

Board Member – Strathcona Christie Aspen Community Association

Identified area of experience: marketing and Community Association

Second term.

Christina COLENUTT

Board Member of Meadow Lark Park Community Association

Identified area of experience: engagement, market research, government relations

First term.

Shivani GIBBS

Employee of Triwood Community Association

Identified area of experience: fundraising, events, engagement, community association

First term.

Samra TUPKOVIC, CPA, CMA

Member Calgary Evergreen Community Association

Identified area of experience: financial, community association

First term.

Ingrid WASYLYSHEN

Member of Mount Pleasant Community Association.

Identified area of experience: network development, partnership development, community association, fund development

First term.

Erin WHEATON

Member of Parkland Community Association

Identified area of experience: governance expert, legal

First term.

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY
Financial Statements
Year Ended December 31, 2025

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY
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Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Members of The Federation of Calgary Communities Society

Opinion

We have audited the financial statements of The Federation of Calgary Communities Society (the Federation), 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Federation as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

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 Federation in accordance with 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 opinion.

Other Matter

The financial statements for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 29, 2025.

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 ASNPO, 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 Federation'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 Federation or to cease operations, or has no realistic alternative but to do so.

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

(continues)

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 Federation'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 Federation'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 Federation 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.

May 25, 2026


Chartered Professional Accountant

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY
Statement of Financial Position
December 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 316,113	\$ 425,914
Restricted cash (Note 4)	3,390,246	253,838
Accounts receivable	253,294	355,810
Work in progress (Note 5)	75,955	111,574
Prepaid expenses	82,220	68,382
	4,117,828	1,215,518
PROPERTY AND EQUIPMENT (Note 6)	39,044	19,817
	\$ 4,156,872	\$ 1,235,335
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 25,418	\$ 22,091
Goods and services tax payable	19,007	20,780
Audit retainer (Note 3)	92,185	221,328
	136,610	264,199
DEFERRED CONTRIBUTIONS RELATED TO OPERATIONS (Note 8)	1,741,741	161,311
FUNDS HELD IN TRUST (Notes 7, 8)	1,643,185	92,527
DEFERRED CONTRIBUTIONS RELATED TO PROPERTY & EQUIPMENT (Note 9)	5,320	-
	3,526,856	518,037
NET ASSETS		
Unrestricted	590,973	697,482
Invested in property & equipment	39,043	19,816
	630,016	717,298
	\$ 4,156,872	\$ 1,235,335

ON BEHALF OF THE BOARD

_____ Director

_____ Director

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Statement of Operations

Year Ended December 31, 2025

	2025	2024
REVENUES		
Service & fees	\$ 1,237,530	\$ 1,214,980
Grant revenue	683,238	560,062
Fees for contracted service	87,030	87,905
Casino revenue	80,000	30,000
Sponsorships & donations	47,722	46,524
Interest revenue	30,852	43,118
Membership revenue	67,198	65,475
	<u>2,233,570</u>	<u>2,048,064</u>
EXPENSES		
Salaries and wages	2,038,546	1,731,711
Occupancy expense	109,641	91,970
Website & technology support	48,499	37,258
Community resource & promotion	23,560	15,141
Professional fees	23,175	43,770
Amortization	22,959	32,955
Insurance	21,862	23,129
Office	20,870	15,896
Memberships	11,740	14,224
Grant expense	-	35,497
	<u>2,320,852</u>	<u>2,041,551</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (87,282)</u>	<u>\$ 6,513</u>

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Statement of Changes in Net Assets

Year Ended December 31, 2025

	Unrestricted	Invested in Property & Equipment	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$ 697,482	\$ 19,816	\$ 717,298	\$ 710,785
Excess (deficiency) of revenues over expenses	(87,282)	-	(87,282)	6,513
Purchase of property and equipment	(42,186)	42,186	-	-
Amortization	22,959	(22,959)	-	-
NET ASSETS - END OF YEAR	\$ 590,973	\$ 39,043	\$ 630,016	\$ 717,298

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Statement of Cash Flows

Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (87,282)	\$ 6,513
Items not affecting cash:		
Amortization of property and equipment	22,959	32,955
Amortization of deferred contributions related to property & equipment	(2,661)	(10,614)
	<u>(66,984)</u>	<u>28,854</u>
Changes in non-cash working capital:		
Accounts receivable	102,516	(212,511)
Restricted cash	(3,136,408)	(57,016)
Work in progress	35,619	29,758
Accounts payable	3,329	(40,748)
Prepaid expenses	(13,838)	(30,261)
Goods and services tax payable	(1,773)	3,196
Amounts held in trust	1,550,658	3,775
Deferred contributions related to operations	1,580,429	15,165
Audit retainer	(129,144)	74,293
Deferred contributions related to property & equipment	7,981	-
	<u>(631)</u>	<u>(214,349)</u>
Cash flow used by operating activities	<u>(67,615)</u>	<u>(185,495)</u>
INVESTING ACTIVITY		
Purchase of equipment	<u>(42,186)</u>	<u>(19,010)</u>
DECREASE IN CASH FLOW	(109,801)	(204,505)
Cash - beginning of year	<u>425,914</u>	<u>630,419</u>
CASH - END OF YEAR	<u>\$ 316,113</u>	<u>\$ 425,914</u>

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Notes to Financial Statements

Year Ended December 31, 2025

1. PURPOSE OF THE FEDERATION

The Federation of Calgary Communities Society (the "Federation") is a not-for-profit organization incorporated under the Societies Act of the Province of Alberta on August 10, 1961. The Federation is a support organization for 156 Calgary and area Community Associations and for more than 90 service member organizations that include small area non-profits, directly provides capacity building support and guidance for its members, and improves neighbourhood life in Calgary by providing services and programs that create, support and enhance vital and representative community based associations. Under section 149(1) of the Income Tax Act, the Federation has determined that they are not subject to the payment of income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared on the going concern basis in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

The organization's financial instruments consist of cash and cash equivalents, restricted cash, accounts receivable, accounts payable and accrued liabilities.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in guaranteed investment certificates or treasury bill with original maturities of 90 days or less or are redeemable and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days. As at December 31, 2025 and 2024, there were no cash equivalents.

Restricted cash

Cash subject to restrictions imposed by Alberta Gaming, Liquor and Cannabis Commission (AGLC) and other external parties is classified as restricted cash.

Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Leasehold improvements	term of the lease	straight-line method
Computer equipment	3 years	straight-line method
Office equipment	7 years	straight-line method
Computer software	3 years	straight-line method

The Federation regularly reviews its property and equipment to eliminate obsolete items. Government grants are treated as a reduction of property and equipment cost.

(continues)

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Notes to Financial Statements

Year Ended December 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Impairment of long lived assets

The Federation tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Revenue recognition

The Federation of Calgary Communities Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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.

Membership revenue is recognized in the year to which the membership applies.

Revenue from fundraising events is recognized in the period the event occurs.

Services and fees are invoiced when the services are rendered and are recorded on an accrual basis in the period to which they relate.

Interest revenue is recognized on accrual basis.

Funds held in trust

The Federation acts an agent, custodian, or intermediary for certain funds transferred by donors or third parties to be distributed to specified beneficiaries. The Federation does not possess the legal control to redirect the use of these assets to other beneficiaries. Consequently, these transfer of funds do not constitute revenue or expenses of the Federation. Assets received under these arrangements are recorded within Restricted Cash, and a corresponding liability is recognized simultaneously under Funds Held in Trust on the Statement of Financial Position. Revenue is only recognized to the extent of any administrative or management fees permitted under the terms of the agency agreements.

Measurement uncertainty

The preparation of financial statements in conformity 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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

The most significant estimates included in these financial statements include the estimate of the accounts payable and accrued liabilities, impairment of assets, amortization of property and equipment, collectability of accounts receivable.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Notes to Financial Statements

Year Ended December 31, 2025

3. FINANCIAL INSTRUMENTS

The Federation is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Federation's risk exposure and concentration as of December 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Federation is exposed to credit risk from customers. In order to reduce its credit risk, the Federation reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Federation has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Federation is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long term debt, obligations under capital leases, contributions to the pension plan, and accounts payable.

Interest rate 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. In seeking to minimize the risks from interest rate fluctuations, the Federation manages exposure through its normal operating and financing activities.

Unless otherwise noted, it is management's opinion that the Federation is not exposed to significant other price risks arising from these financial instruments.

4. RESTRICTED CASH

	<u>2025</u>	<u>2024</u>
Funds held in trust	\$ 1,643,185	\$ 88,752
Deferred contributions	1,747,061	161,311
	<u>\$ 3,390,246</u>	<u>\$ 250,063</u>

5. WORK IN PROCESS

Work in progress represents the billing value of services provided to the members up to December 31, 2025. These services are completed and billed subsequent to that date. Audit retainers represent payments made in advance by members for audit services to be provided.

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Notes to Financial Statements

Year Ended December 31, 2025

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Leasehold improvements	\$ 142,776	\$ 142,776	\$ -	\$ -
Computer equipment	132,014	106,754	25,260	15,405
Office equipment	45,048	31,264	13,784	4,412
Computer software	11,650	11,650	-	-
	\$ 331,488	\$ 292,444	\$ 39,044	\$ 19,817

7. FUNDS HELD IN TRUST

The Federation is acting as an administrator for several funds: Energizing Spaces Fund which aims to replace inefficient electric appliances and rink lights. Energizing Spaces is funded by ENMAX providing funding to be used for appliance and lighting replacements for successful applications.

ActivateYYC is a partnership with the Pedestrian Strategy Department, City of Calgary, Alberta. It is a microgrant which supports programs that invites neighbours to focus on reclaiming public space. Volunteers utilize the microgrants to make low cost transformative changes to create place.

Exploring Communities is a partnership with the University of Calgary, Urban Design program. Microgrants are awarded annually to the winning teams.

AREF

Placemaking

Climate Ready

Navacord

	Opening	Funding received	Disbursements	Ending
Energizing Spaces	\$ 72,097	\$ 170,000	\$ 101,420	\$ 140,677
ActivateYYC	8,894	60,000	63,918	4,976
Exploring Communities	1,536	-	-	1,536
AREF	10,000	-	5,500	4,500
Placemaking	-	1,200,000	-	1,200,000
Climate Ready	-	342,500	59,003	283,497
Navacord	-	12,000	4,000	8,000
	\$ 92,527	\$ 1,784,500	\$ 233,841	\$ 1,643,186

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Notes to Financial Statements

Year Ended December 31, 2025

8. DEFERRED CONTRIBUTIONS RELATED TO OPERATIONS

	Opening	Restricted contributions	Matching expenses	Ending
AGLC	\$ 117,789	\$ 92,153	\$ 80,000	\$ 129,942
City of Calgary, subsidy	20,822	200,000	185,357	35,465
BIA	22,700	-	22,700	-
City of Calgary, operating	-	431,000	431,000	-
Activate YYC	-	35,000	35,000	-
Canada student	-	8,400	8,400	-
Technology	-	7,500	7,500	-
Parking day	-	10,166	10,176	(10)
Servus	-	20,000	10,000	10,000
Climate ready	-	57,500	53,000	4,500
Placemaking	-	1,683,125	121,281	1,561,844
	<u>\$ 161,311</u>	<u>\$ 2,544,844</u>	<u>\$ 964,414</u>	<u>\$ 1,741,741</u>

9. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY & EQUIPMENT

Deferred contributions related to property and equipment represent donations and grant funding received for the purchase of capital assets. These deferred contributions are being amortized to income on the same basis as the related capital asset.

	2025	2024
Balance, beginning of year	\$ -	\$ 10,614
Add: additions during the year	7,981	-
Less: amortization recognized as revenue during the year	<u>(2,661)</u>	<u>(10,614)</u>
Balance, end of year	<u>\$ 5,320</u>	<u>\$ -</u>

10. CONTRACTUAL OBLIGATIONS

The Federation has minimum lease commitments under office and photocopier leases. The lease agreement was amended and renewed for additional 6 years from January 2024 to December 2029. During 2023, the Federation replaced the existing copier with a new lease which will expire in April 2028. Future minimum payments excluding operating costs are as follows:

Contractual obligation repayment schedule:

2026	\$ 64,380
2027	64,380
2028	63,060
2029	66,660
	<u>\$ 258,480</u>

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY

Notes to Financial Statements

Year Ended December 31, 2025

11. CONTROLLED NOT-FOR-PROFIT ORGANIZATION

The Federation controls The Friends of The Federation of Calgary Communities Society (the "Society") as the Board of Directors is the same for both organizations. The Society was formed in November 1988 to seek financial assistance from corporations and individuals to be used to provide specific services to the member community associations of the Federation. The Society is a registered charity under the Income Tax Act.

	<u>2025</u>	<u>2024</u>
<u>Statement of financial position</u>		
Total assets	\$ 239,265	\$ 246,525
Total liabilities	(105,461)	(111,478)
	<u>133,804</u>	<u>135,047</u>
<u>Statement of operations</u>		
Total revenue	119,898	143,112
Total expenses	(121,141)	(129,320)
	<u>(1,243)</u>	<u>13,792</u>
<u>Statement of cash flows</u>		
Cash flows from operating activities	775	14,076
Cash from financing activities	(10,000)	(10,000)
	<u>(9,225)</u>	<u>4,076</u>

In 2025, the Friends paid \$6,000 (2024 - \$4,500) plus GST to the Federation for accounting services and office expenses and \$72,095 (2024 - \$63,753) included GST to the Federation for providing workshops and Jane's Walk. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

12. COMPARATIVE FIGURES

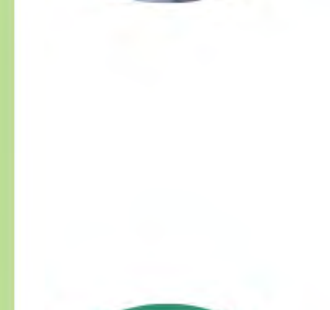
Some of the comparative figures have been reclassified to conform to the current year's presentation.



FEDERATION OF
CALGARY COMMUNITIES

Impact Report

January to December 2025





LAND ACKNOWLEDGEMENT

The Federation of Calgary Communities acknowledges Mohkínsstsisí [mohk-KIN-stiss] and the traditional Treaty 7 territory and oral practices of the Blackfoot Confederacy comprised of the Siksiká [six-ih-GAH], the Káínai [GUY-nah], and the Piikáni [bee-GAH-nee] First Nations; the Tsúūt'ínà [soot-IN-uh] First Nation; and the Stoney Nakoda [nuh-KOH-duh] including the Chiniki [CHIN-ih-kee], Bearspaw [BEARS paw], and Goodstoney [Good-Stone-ee] First Nations. We acknowledge that this territory is also home to the Métis Nation of Alberta (Districts 5 and 6) within the historical Northwest Métis homeland.

We have respect for and deep gratitude to Indigenous peoples whose traditional territories we are honoured to operate within.



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"For almost 65 years, we have been the backbone of Calgary's community-led model – quietly, but decisively, supporting neighbourhoods, volunteers, and local organizations. We proudly serve over 20,000 volunteers, who create that small town feel in our large urban centre."

- Leslie Evans, Executive Director



WELCOME

Dear Members,

As the Federation of Calgary Communities approaches our 65th anniversary, we are reminded that everything we have accomplished is powered by people who care deeply about their neighbourhoods. People who notice what's missing, step forward, and work together to make things better. Strong neighbourhoods do not just happen, they are built by people who give their time, energy, and leadership to create connection and belonging. This shared commitment to community, neighbours and purpose has shaped our work for decades and continues to guide us today.

Our work is an investment in people, in volunteers and community leaders. We empower volunteers with practical skills, support, and resources to help them address local priorities and maintain effective and sustainable non-profit organizations.

As neighbourhoods evolve, so must the ways we support community- led work. Communities are facing more complex challenges, people are seeking connection and belonging, and volunteers are often asked to do more with limited time and resources. Over the years, you have told us that effective support must go beyond funding alone. You need practical help, opportunities to learn and collaborate, and spaces to test ideas and grow.

Last year, we finalized a new strategic plan grounded in extensive listening, shaped by the realities facing communities and volunteers. This year marks the shift from planning to action. We are actively working toward the plan's goals, strengthening our internal capacity, expanding the ways we support members, and investing in new approaches that respond to changing community needs.

We are grateful to walk alongside you, inspired by your leadership. As we look ahead to the next chapter, we look forward to seeing what our communities create next—together.

Elaina Eifler

President

Leslie Evans

Executive Director

We are the



FEDERATION OF CALGARY COMMUNITIES

We support over 275 grassroots volunteer-led community organizations, including 160 community associations. Every day, these organizations strengthen neighbourhoods, enrich lives, and help shape a vibrant and connected city. By strengthening these organizations, we help ensure communities have responsive and resilient organizations that create meaningful and lasting impact.



Since 1961, we have grown as a non-profit but remain dedicated to serving small community-based organizations and the 20,000+ community volunteers who make them great.



We invest in grassroots leadership, and our services enhance the knowledge, confidence and skills of volunteers serving as directors or committee members on non-profit boards.

We empower volunteers with practical skills in governance, financial management, strategic planning, and organizational development so they can lead with confidence and clarity, and continue to meet the evolving needs of the communities they serve.



By supporting the volunteers who run, grow, and create community, we strengthen organizations that improve neighbourhood life for all Calgarians.

OUR VISION

At the Federation, we are focused on cultivating a network of non-profit organizations that are able to thrive, collaborate, and make an impact on their communities.

OUR MISSION

We build the capacity of volunteer-run organizations delivering resources, workshops and professional services. Through our work, people gain the skills to guide their organizations with confidence and clarity.

277
members

Network of
20,000+
Volunteers

Founded in
1961

What our **MEMBERS SAY**

Member Satisfaction Survey, 2025



*The Federation is a community of communities.
Mentors, guides and partners.*

*The Federation links together people who share values
in improving community life.*

*The Federation enables communities to maximize their
effectiveness.*

*The Federation is a fantastic resource for all
community associations especially given the constantly
changing board of directors.*

*The Federation is a resource for those of us thrown into
situations we have no knowledge of or experience in
because of our volunteer activities.*

*The Federation provides the leadership and programming necessary to ensure every
community association has the resources and representation they need to succeed.*



We **BUILD CAPACITY**

236 out of **277 MEMBERS**
engaged with us through workshops, programs & support requests.

48%

report an increase in their
organization's effectiveness

38%

report an increase in their ability
to meet their organization's needs

Building member capacity means strengthening organizations so they can achieve their missions and create meaningful impact in their communities. This includes developing volunteers' skills and knowledge, improving their access to resources and supports, and ensuring their organizations can operate effectively and sustainably over the long term.

Throughout the year, we advanced our members' capacity by acting as a trusted advisor and partner to volunteer-led organizations. We educated volunteers through high impact learning opportunities, provided timely and practical support, and helped our members navigate complex systems and processes, from governance and funding to planning and operations. Through our services we not only improve volunteer knowledge, but we increase their confidence.

As a connector and advocate, we also worked to amplify community voices, ensuring that the experiences and priorities of neighbourhood organizations informed decision-makers and broader conversations. This combination of learning, responsive support, and advocacy enabled member organizations to strengthen their work and achieve visible, on-the-ground outcomes that benefit the communities they serve.

Through these efforts, we delivered strong member value by supporting confident leadership, effective organizations, and resilient communities across Calgary.



Act as a trusted advisor

With nearly 65 years of experience supporting community associations and grassroots non-profits, we continue to act as a trusted advisor and support system for our members across Calgary. By listening closely to our members, we understand what matters most to communities, the challenges they face, and how best to help—whether that means guidance on governance, financial literacy, committee structures, or planning and development matters.

This year, we responded to 1,530 member support requests, providing timely, one-on-one guidance when it was needed most. In 47% of support requests, we provided additional resources, such as information, guides, tip sheets, or templates, to further build our clients' capacity. Our members consistently highlighted the value of this relationship-based support, with 51% reporting increased satisfaction with our programs and services. As one member shared, "You were there for us when we asked for help and it meant a lot."



By listening to Community Associations across the City, the Federation has a good understanding of what is important to communities, what their challenges are, and how to help them (ex. guidance on how to set up a committee, how to handle financial statements, Planning and development matters). If the Federation didn't provide this, there would be no central organization that would bring together resources in this way. The Federation is a huge asset!

- Member Satisfaction Survey, 2025

As community needs grow more complex, so do the systems and processes community-based organizations must navigate. Volunteer led non-profits regularly face municipal, provincial, and federal requirements, including City of Calgary permitting, urban planning and development processes, Alberta Gaming Liquor and Cannabis (AGLC) regulations, and ongoing compliance obligations. Questions about permits, timelines, costs, public engagement, and regulatory requirements can slow progress and create uncertainty.



By providing clear guidance and practical support, we help organizations remain in good standing and focus their time and energy on serving their communities.

1530
support tickets



2025

Engagement
Review
Resource



We have been in touch with AGLC, but I really was not clear on next steps with the Canada Revenue Agency, so I'm grateful for this information.

- Audit Client, 2025



I want to personally thank you for all your hard work on helping us to get this planning issue brought to The City of Calgary council.

- Bonita

Share knowledge

57

workshops hosted

1,084

community leaders trained

This year, we delivered 57 workshops reaching 1,084 participants, providing practical learning that supports confident leadership in volunteer-led organizations. Member feedback showed strong outcomes, with 44% reporting increased knowledge of non-profit governance, 43% reporting improved knowledge of community engagement, and 38% reporting greater ability to apply non-profit best practices.



We introduced new workshop topics based on member requests and emerging issues, including AGLC licensing, cybersecurity, food security, and community initiatives related to diversity. Participants consistently highlighted the value of these sessions, noting both the quality of facilitation and the relevance of topics.

We also refreshed popular offerings to reflect evolving needs. For example, programs like “Meet the Funders” and “Meet the Savers” will be re-imagined as the “Money Market” in January 2026. Together, these efforts reflect our commitment to responsive, relevant learning that meets members where they are, strengthening community leadership across Calgary.



The board all said they found it super useful whether they have been on boards for years or it's their first time. We feel better knowing there is even a very basic level of knowledge on the board and we can continue to build from there.

- Elaina

Spread the word

5,470

subscribers as of Dec. 2025

57%

average open rate

We are a connector, helping community leaders stay informed about issues affecting local communities and how they can get involved. In 2025, we shared timely updates and practical information through newsletters and emailers, reaching over 5,000 subscribers across our network. This regular communication helped members stay informed, respond to emerging issues, and access opportunities to engage. In fact, 53% of members reported increased access to the information and tools they need to meet their organizational needs.



Our board members really appreciate all the hard work you do ... with your newsletters, community information sessions etc., we can deliver facts to our association.

- Member Satisfaction Survey, 2025

53%

report an increase in access to information & tools to meet their organization's needs

Amplify community voices

3

presentations to
City Council

4

written submissions
to City Council

71

members attended
our Mayoral Forum

In 2025, we strengthened our role as a champion for small non-profit issues and amplified community voices at both the municipal and provincial levels. Our advocacy focused on ensuring the perspectives of community-focused organizations informed policy and funding decisions. Provincially, we worked with the Edmonton Federation of Community Leagues (EFCL) to call for expanded grant eligibility criteria, increased funding, and more predictable operating and capital grants. Municipally, we supported informed civic engagement by hosting a mayoral forum and developing election toolkits, and we advocated directly to City Council through three presentations and four written submissions. Through this ongoing work, we continue to elevate community priorities and support resilient neighbourhoods across Calgary.

“

Having the Federation represent communities, without an underlying political agenda, has made a big difference in our Community Association's ability to respond to The City.

– Member Satisfaction Survey, 2025



Enhanced internal capacity



31

Federation staff

104

Federation volunteers

Strong member organizations start with a strong foundation. The Federation acts not only as a resource for our membership, but also as a model of non-profit best practices.

This year, we strengthened our internal capacity to better support members and advance our strategic plan. Supported by a \$2.85 million ENMAX Dividends investment approved by City Council, we expanded our placemaking work (to be formally launched in 2026) and our team grew from 26 to 31 staff. Cross-team collaboration increased, supported by intentional social activities and a diversity, equity and inclusion committee (DEI) that has improved staff engagement and knowledge sharing. Investments in technology, data systems, documentation, and standardized processes have improved efficiency, strengthened reporting, and supported succession readiness. Our Audit Program also benefited from enhanced mentorship, case-based learning, and improved coordination, strengthening training, retention, and scheduling. Together, these efforts positioned our organization to operate more effectively and expand our capacity to serve our members.

We **CONNECT** PEOPLE

We bring together a strong and active network of non-profit organizations and volunteers from across Calgary and area. By fostering supportive relationships, we help community leaders learn from one another, build relationships, and make meaningful change in their organizations and neighbourhoods.

Along with our regular workshops, we hosted three dedicated networking events that brought people together. These events encouraged collaboration across communities and sectors, helping ideas move from conversation to action. In fact, 56% report using ideas shared through our network to make changes within their organization.

In September 2025, we launched our Online Community Forum, creating a new way for volunteers to connect with one another. Building on our peer-to-peer newsletter, the forum is designed as a collaborative space where community leaders can ask questions, share experiences, and support one another in real time. Between September and December, 97 participants joined the forum, and we are looking forward to growing this tool into a thriving online community of peer support and shared learning.

Recognizing the importance of local connections, we also participated in city-wide awareness campaigns and events throughout the year, including Community Association Awareness Month, Neighbour Day, Park(ing) Day, and Plot Twist. Together, these efforts strengthen relationships, support collaboration, and help build a more connected and resilient community network across Calgary.



Our project has certainly faced its fair share of hurdles and curveballs, but we're that little CA that keeps clawing our way through the mud, determined to see this through. Your networking events are the reason this is even happening. They have inspired me to start reaching out and connecting more with our neighbouring presidents in our ward, and this has resulted in partnerships. It's that outreach and networking and going for a casual glass of wine. It's changing the face of our CA and the way we do things.

– Talena, Coach Hill/ Patterson Heights CA

Workshops & Events

"When attending a workshop, I reconnected with the ladies from West Hillhurst and we plan to meet for coffee to share ideas." - Kay, Silver Springs CA

"Discussions with other CAs are always great. I learn so much from others!"
- Workshop Participant, 2025



Navacord Action Grants Awards Night

"I may not have won \$1,000, but I had fun and met a lot of great people."

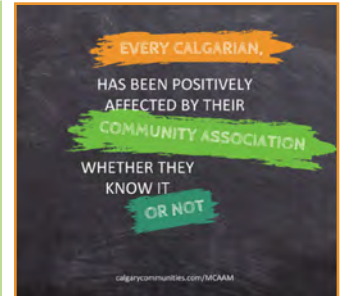
- Action Grants Awards Night Participant, 2025

62
attendees

Community Association Awareness Month

"This month, we shine a spotlight on the incredible contributions of our 156 Community Associations (CAs) and the vital role they play in making Calgary such a wonderful place to live."

- Triwood CA



Jane's Walk

"What a fantastic weekend of enjoying the history, wonders, nature, fresh air and life of our amazing city."

- Jane's Walk Participant, 2025

73
walks

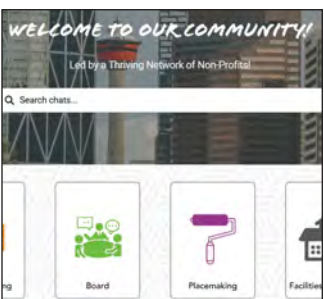
2,412
registrants*

*901 more than 2024

Park(ing) Day

ActivateYYC operated an important and exciting event in our city for the second straight year, allowing students, designers, and citizens to envision the future of the public spaces in our city. This event was supported by The City of Calgary and the Inglewood BIA.

20
installations
over **3** days



Online Community Forum

"A forum is great as it will be nice to see people's responses to questions."

- Member Satisfaction Survey, 2025

97
users joined
Sept. to Dec.
2025

We support **COMMUNITY VOICE**

In 2025, we continued to strengthen our role as a trusted resource for community associations navigating an increasingly complex urban planning environment. Our planning team hosted focus groups and workshops that addressed key concerns raised by community associations, including the development application process, the City Building Program, and rezoning for housing amendments. These sessions created space for learning, dialogue, and shared understanding at a time of significant change.

Throughout the year, we participated in more city-wide planning initiatives, including the City Building Program, Rezoning for Housing Amendments, and the Public Washroom Strategy. Through this work, we continue to advocate for transparency, clearer processes, and the meaningful inclusion of community perspectives in planning decisions.

Education and capacity building remained central to our approach. Through 17 educational urban planning workshops, we educated 388 participants, including community association leaders, students, and the public. This year, 72% of participants reported increased understanding of planning topics, and 65% reported greater ability to participate in planning discussions. Satisfaction with our planning supports was exceptionally high, with 98% of respondents reporting they were satisfied or very satisfied with both urban planning services and educational opportunities.

Through education, advocacy, and relationship building, we continue to help communities engage more confidently and effectively in shaping the future of their neighbourhoods.



The world of urban planning is so new and overwhelming to me, so I am grateful that the Federation is here for us to learn how to contribute to applications.

- Karen, Haysboro CA



It was so great hearing directly from the planners and it gave me a much better understanding of the issues. I have the information I need to decide what next steps I need to take.

- Sarah



17

workshop & learning sessions

388

workshop & learning session participants

72%

report increased understanding of urban planning topics



The Urban Planning services are a strong resource—knowledgeable, accessible, and supportive. They make complex planning topics easier to understand and help communities engage more confidently.

— Member Satisfaction Survey, 2025

Connecting New Planners & Communities

We also helped introduce planning students to community perspectives through our partnership with the University of Calgary’s School of Architecture, Planning and Landscape (SAPL). Through our joint Citizens + Students initiative, 23 students worked with two community associations to develop community-led solutions to planning and development challenges. We also worked with 40 undergraduate students through their Undergraduate Capstone project. This work helps build mutual understanding between emerging planners and neighbourhood leaders.



We INVEST IN COMMUNITY

\$467,738
distributed grants

74
communities impacted

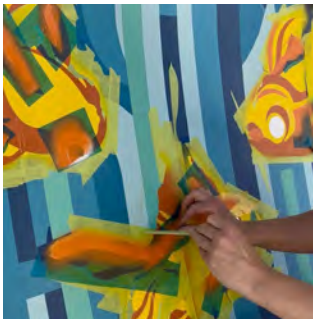


Our grant programs support community led ideas that strengthen neighbourhood spaces, build connection, and respond to local priorities. In fact, 49% of respondents reported increased access to grants and other funding because of their connection with us.

In 2025, we distributed \$467,738, supporting 74 community projects across four grant programs. The accompanying map highlights the reach of this investment across Calgary and reflects our commitment to equitable, community-led impact.



Our role as a funder began in 2015 with Energizing Spaces powered by ENMAX, which was created to help sustain and improve community spaces. The program focused on practical upgrades that made community buildings more welcoming, functional, and sustainable. Demand for more community-focused spaces led to ActivateYYC in 2017, our micro grant program supporting low cost placemaking and tactical urbanism projects.

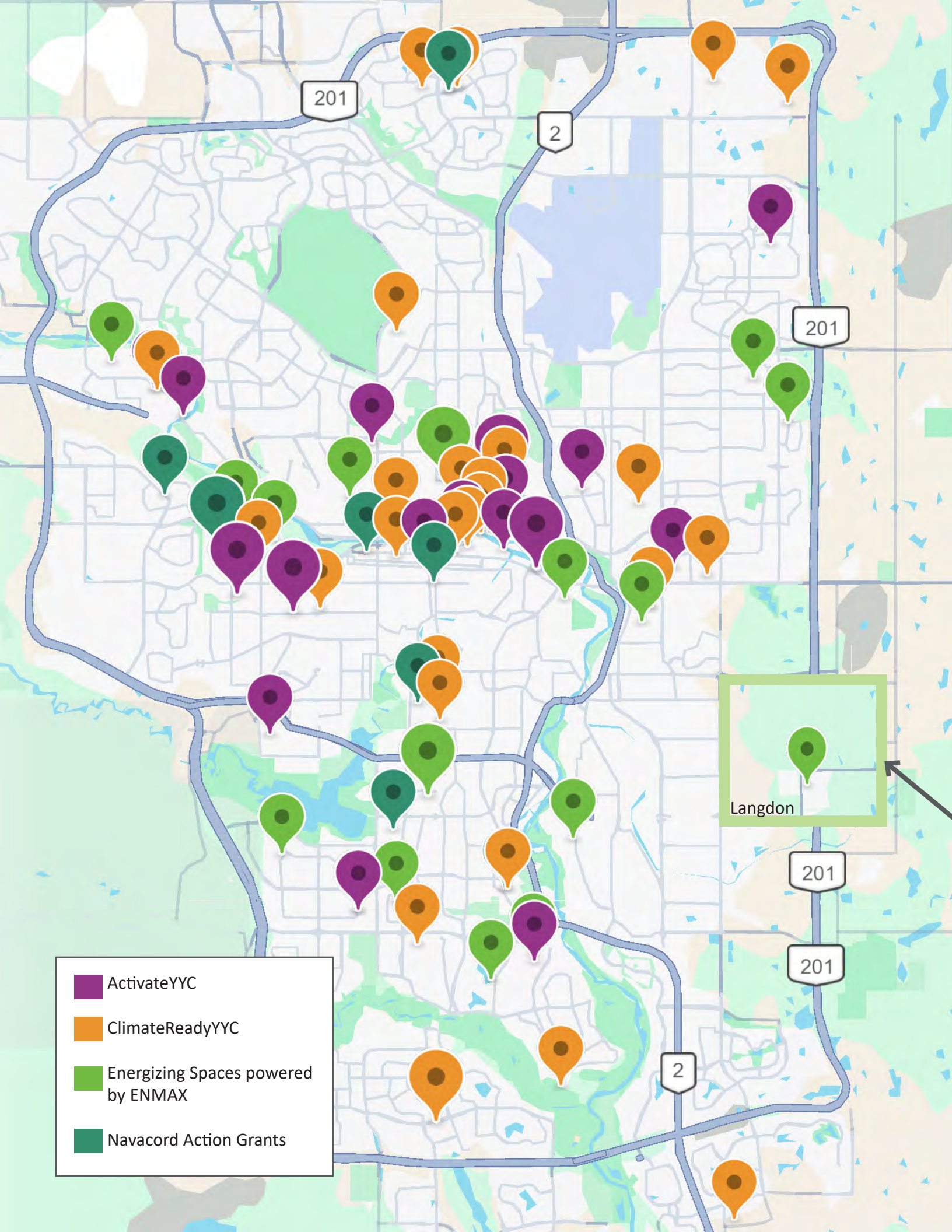


Navacord Action Grants were later introduced in 2021 to support creativity, connection, and engagement in these community spaces. Designed to be accessible to community-led projects, Action Grants celebrate local leadership and collaboration while helping engage community residents.

With ClimateReadyYYC in 2024, we expanded our grant portfolio to respond to local climate priorities and introduced enhanced one-on-one support through a dedicated community grant implementer. This approach reinforced a key lesson across our work: funding alone is not enough. Communities also need guidance and capacity building support to achieve lasting impact.



Together, the insights gained across these programs have shaped the development of the Good Places Project, launching next year. Good Places will bring these learnings together into a more integrated approach that combines funding, space, and hands-on support to help communities turn ideas into sustainable outcomes.



201

2

201

201

201

2

Langdon

- ActivateYYC
- ClimateReadyYYC
- Energizing Spaces powered by ENMAX
- Navacord Action Grants

ENERGIZING SPACES

Powered by 

19
recipients

\$86,815
awarded



Energizing Spaces powered by ENMAX goes beyond replacing outdated appliances and lighting. By improving the functionality and sustainability of community spaces, the program helps strengthen community connections and supports vibrant neighbourhood hubs. In 2025, 19 community spaces benefited from these upgrades, contributing to more welcoming and sustainable places for communities to gather.

“With the help of our new refrigerators, the Bowness Community Association continued one of our most beloved annual events, our Holiday Dinner. We served 500 turkey dinners to community members during a night of connection and community building. After our commercial refrigerator broke in early 2025, it was unclear whether we could safely store the 40 turkeys that make the dinner happen. We are so grateful to have been given the opportunity to continue such a special event.”

- Bowness CA



18
recipients

1063
volunteers engaged



ActivateYYC continued to turn neighbourhood spaces into welcoming places by supporting community-led placemaking across the city. The program reached new neighbourhoods this year, including communities that had not previously received ActivateYYC funding. Participant feedback remained strong, with 98% saying they would recommend the program, reinforcing its reputation for “getting things done.”

“With Activate’s help we were able to give some much needed attention to our very well used community skate park. This grant allowed us to purchase some specialized material to resurface the majority of our ramps and park features. This improved the safety, performance and longevity of our park.”

- Ryan, Bonavista Downs CA



NAVACORD®

ACTION GRANTS

9
recipients

78
applicants



Navacord Action Grants are about more than funding. They are about bringing community-focused groups together to share ideas, learn from one another, and spark new possibilities. Through a lottery-style draw, members gather to tell stories, celebrate creativity, and support one another's work. This year, eight \$1,000 grants were available, but the spirit of collaboration went even further. Two community groups chose to split one grant, allowing nine community projects to move forward. This moment captured the generosity, trust, and shared sense of purpose that define our network and strengthen connections across communities.

Projects funded this year included:

- Creating a community boardwalk
- Adding firepits to outdoor gathering spaces
- Hosting a holiday luncheon
- Growing Canada Day celebrations
- Creating a local art wall
- Improving the safety of community pathways
- Adding natural play features to a green space
- Planting a community raspberry patch
- Adding technology to educational workshops



ClimateReadyYYC

Adapt. Connect. Thrive

29
recipients

\$309,742
awarded



ClimateReadyYYC moved from vision to action this year, with the program's first community projects coming to life. While the initial funding offered \$50,000, demand was overwhelming, with applications totaling more than \$1 million. In response, we worked with the funder to secure additional project funding. As a result, 29 community-led climate projects were funded, with 21 projects made possible through the additional funding. This strong response highlights both the urgency of climate resilience at the community level and the community drive to lead these types of initiatives.

"By providing practical tools, such as sunshades and rain barrels, alongside educational resources, residents were able to see tangible ways to reduce heat exposure, conserve water, and adopt sustainable practices. The project strengthened community knowledge, inspired behavior changes, and fostered a sense of shared responsibility for adapting to climate challenges."

- Paulah, Norfolk Housing

We support

FINANCIAL LITERACY

78%

of audit clients had materially misstated financials prior to their audit

53%

of respondents accessed our financial services

Our specialized non-profit financial audit program goes beyond compliance. Our goal is not only to ensure accurate financial reporting, but to build confidence and capacity among volunteer treasurers and bookkeepers by acting as a trusted, accessible resource for financial questions and challenges.

This year, we completed 143 audits, supporting community organizations with practical guidance and hands-on education. While 64% of member organizations reported having a bookkeeper, 78% of audit clients still had materially misstated financial statements prior to their audit, underscoring the importance of expert audit assurance and education. Financial audits continued to reveal common reporting challenges, including errors related to GST (26%), Community Facility Enhancement Grants (18%), other grants (28%), and casino funds (16%). To address these issues, auditors proposed an average of 18.46 adjusting entries per audit, significantly higher than the typical benchmark of one to three entries per audit.

Improve financial literacy

In response, we emphasize learning alongside correction. Through audits, workshops, and one to one support, 53% of respondents accessed our financial literacy services. Member outcomes demonstrate clear impact: 39% reported increased access to financial tools and resources, 33% reported increased financial knowledge, and 31% reported improved confidence in reading and understanding their organization's financial statements. As a result, material misstatements have decreased significantly, dropping from 90% in 2024. This improvement shows that fewer materiality issues are appearing in clients' pre-audited financials and demonstrates that our approach is making a meaningful difference.



The 2024 Audit experience was an immense improvement, in part because our team was much better organized and we had improved financial reporting in place for the year.

- Audit Client, 2025



We are so grateful to the Federation for providing much needed audit services for non-profit organizations. Maintaining strong financials is critical to our operations and working alongside excellent auditors from the Federation helps us achieve financial integrity and transparency.

- Audit Client, 2025

Our program

On-site audits became an increasingly important part of service delivery, with 36% of audits conducted in person. This approach improves efficiency while strengthening relationships and trust between auditors and community clients.

Satisfaction with the audit program remained high, with 93% of clients reporting satisfaction. As one member shared, “Really appreciate this service.” Through this work, we continue to strengthen financial understanding, reduce risk, and support the long-term sustainability of community-led organizations.

143
audits completed

36%
of audits were
conducted in person

93%
of clients were
satisfied with our audit
services

What's Next



In 2026, we will celebrate our 65th anniversary, and continue to build on our decades of experience serving community and responding to the evolving needs of Calgary's neighbourhoods.

A major milestone in the coming year will be our 65th anniversary and the launch of the Good Places Project, with the first grant intake opening in January 2026. Good Places will expand how we support community-led projects by combining funding, learning opportunities, mentorship, tailored support, and access to resources. Rather than focusing on funding alone, the project will meet communities where they are and help ideas move from concept to lasting impact.

The launch of Good Places will coincide with the opening of Good Places HQ, a new community hub located in Calgary's northeast, near Franklin LRT. This space represents the next evolution of our work, shifting toward deeper placemaking, creativity, skills building, and collaboration. The hub will include an open event space, a woodworking and arts studio, and meeting rooms designed to support hands-on community projects, learning, and connection.

In 2026, we will also expand our online community forum and integrate our online resource library, making it easier for members to access peer support, tools, and Federation resources in one place. We will continue to offer education and training while expanding our financial literacy resources to support strong governance and sustainability.

Civic engagement and advocacy will remain a priority. We will host a Meet the Mayor event early in 2026 with Calgary's newly elected Mayor and continue advocating for improvements to engagement processes and more predictable, accessible funding for community organizations.

Behind the scenes, we will continue strengthening our internal foundation through ongoing software upgrades, improved file management, and efficient systems that support responsive service delivery.

Together, these efforts reflect our optimism for the future and our ongoing commitment to supporting volunteers and community-led organizations. With Good Places, expanded resources, and continued advocacy, we will carry 65 years of community driven impact into our next chapter.



This Good Places Project is a pretty great initiative, and I'm looking forward to hearing more. Congratulations on getting it off the ground.
- Sustainable Calgary



Placemaking (v.)

A community-driven approach to designing and activating public spaces to reflect the needs, identities and aspirations of the people who use them.

How communities turn shared space into places where people connect, belong and take pride.

FINANCIAL STATEMENTS

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY
Statement of Financial Position
December 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 316,113	\$ 425,914
Restricted cash (Note 4)	3,390,246	253,838
Accounts receivable	253,294	355,810
Work in progress (Note 5)	75,955	111,574
Prepaid expenses	82,220	68,382
	<u>4,117,828</u>	<u>1,215,518</u>
PROPERTY AND EQUIPMENT (Note 6)	39,044	19,817
	<u>\$ 4,156,872</u>	<u>\$ 1,235,335</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 25,418	\$ 22,091
Goods and services tax payable	19,007	20,780
Audit retainer (Note 3)	92,185	221,328
	<u>136,610</u>	<u>264,199</u>
DEFERRED CONTRIBUTIONS RELATED TO OPERATIONS (Note 8)	1,741,741	161,311
FUNDS HELD IN TRUST (Notes 7, 8)	1,643,185	92,527
DEFERRED CONTRIBUTIONS RELATED TO PROPERTY & EQUIPMENT (Note 9)	5,320	-
	<u>3,526,856</u>	<u>518,037</u>
NET ASSETS		
Unrestricted	590,973	697,482
Invested in property & equipment	39,043	19,816
	<u>630,016</u>	<u>717,298</u>
	<u>\$ 4,156,872</u>	<u>\$ 1,235,335</u>

ON BEHALF OF THE BOARD


 Board (Jan 4, 2025 20:07:53 MDT) _____ Director


 Board (Jan 4, 2025 12:48:33 MDT) _____ Director

THE FEDERATION OF CALGARY COMMUNITIES SOCIETY
Statement of Operations
Year Ended December 31, 2025

	2025	2024
REVENUES		
Service & fees	\$ 1,237,530	\$ 1,214,980
Grant revenue	683,238	560,062
Fees for contracted service	87,030	87,905
Casino revenue	80,000	30,000
Sponsorships & donations	47,722	46,524
Interest revenue	30,852	43,118
Membership revenue	67,198	65,475
	<u>2,233,570</u>	<u>2,048,064</u>
EXPENSES		
Salaries and wages	2,038,546	1,731,711
Occupancy expense	109,641	91,970
Website & technology support	48,499	37,258
Community resource & promotion	23,560	15,141
Professional fees	23,175	43,770
Amortization	22,959	32,955
Insurance	21,862	23,129
Office	20,870	15,896
Memberships	11,740	14,224
Grant expense	-	35,497
	<u>2,320,852</u>	<u>2,041,551</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ (87,282)</u>	<u>\$ 6,513</u>

Our SPONSORS



BOARD OF DIRECTORS

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Kevin Matieshin, Vice President

Samra Tupkovic, Treasurer

Erin Wheaton, Co-Secretary

Christina Colenutt, Co-Secretary

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Nina Rehill, Director (On Leave)

Paul Mercer, Director

Jordan Furness, Director

Roopa Khanna, Director

Shivani Gibbs, Director

Colin Becker, Director

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Kayleigh Kernaghan, IT & Data Management
Specialist

Clarence Crodua, Server Coordinator & IT Support

Ahad Chagani, Forum Coordinator & IT Support

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Nancy Murdoch, Director of Financial Literacy

Mia Leung, Urban Planner

Afrah Rayes, Urban Planner

Danielle Hillje, Communications Generalist

Pooja Shrestha, Community Grant Implementor

Lovely Cano, Data & Program Technician

Adam Schwartz, Placemaking Manager

Kenzie McRae, Capacity Builder

Sabrina Parmar, Grants Administrator

Grace Moore, Communications & Marketing Coordinator

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Michael Ihekuna, Auditor

Anthony Chiu, Auditor

Jobin Tahouri, Auditor

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Azra Qureshi, File Coordinator & Audit Associate

Sophia Wu, Intermediate Audit Associate

Hanna Zarubina, Audit Associate

Harjot Singh Atwal, Audit Associate

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Kelen Peng, Audit Associate

Sijia Chen, Audit Associate

Pradip Rokaya, Audit Associate





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