GAWAD KALINGA CANADA

FINANCIAL STATEMENTS

September 30, 2026

(Unaudited)

GAWAD KALINGA CANADA

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September 30, 2026

(Unaudited)

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Compilation Engagement Report

To Management of **Gawad Kalinga Canada,**

On the basis of information provided by Management, we have compiled the Statement of Financial Position of **Gawad Kalinga Canada** as at September 30, 2026 and the Statement of Revenues and Expenses and Changes in Net Assets for the year then ended and Notes to Financial Statements, which describe the basis of accounting and other information applied in the preparation of the compiled financial information.

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

We have performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 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 purpose.

Casiano Martinez

Casiano Z Martinez, CPA, CGA
November 10, 2026
Vaughan, Ontario

GAWAD KALINGA CANADA

STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET ASSETS

Year Ended September 30, 2026

In Canadian Dollars

(Unaudited)

	2026	2025
REVENUES		
Donations	$ 20,134	$ 32,796
Fundraising	15,788	4,783
Interest	1,147	1,261
Total	**37,070**	**38,840**
EXPENSES		
Fundraising costs and expenses	8,599	2,107
Professional fees	840	800
Office expenses	839	919
Licenses	442	819
Bank charges	51	53
Program delivery expenses	-	29,259
Rent expense	-	209
Total	**10,772**	**34,166**
NET EXCESS OF REVENUES OVER EXPENSES	**26,298**	**4,674**
NET ASSETS, Beginning of Year	**52,223**	**47,549**
NET ASSETS, End of Year	**$ 78,521**	**$ 52,223**

APPROVED ON BEHALF OF THE BOARD

_____ *Director*

See Notes to Financial Statements

GAWAD KALINGA CANADA

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026
In Canadian Dollars

(Unaudited)

A S S E T S

	2026	2025
Current Assets		
Cash	$ 78,358	$ 52,984
Prepaid expenses	298	-
Taxes receivable	742	108
TOTAL ASSETS	**$ 79,398**	**$ 53,092**

LIABILITIES AND NET ASSETS

Current Liabilities		
Accrued expenses	$ 820	$ 869
Other payables	57	-
TOTAL LIABILITIES	**877**	**869**
NET ASSETS, UNRESTRICTED	**78,521**	**52,223**
TOTAL LIABILITIES AND NET ASSETS	**$ 79,398**	**$ 53,092**

APPROVED ON BEHALF OF THE BOARD

_____ *Director*

See Notes to Financial Statements

Gawad Kalinga Canada

NOTES TO FINANCIAL STATEMENTS
September 30, 2026

1 – Nature of Business

Gawad Kalinga Canada was incorporated on October 6, 2010 and was registered as a charitable organization on July 25, 2011.

The Organization's main purpose is to help eradicate poverty and restore human dignity by providing free housing and shelter, education, feeding programs and disaster relief.

2 – Basis of Accounting

The accounting policies of the Organization are in accordance with the Canadian accounting standards for not-for-profit organizations (ASNPO).

Assets are recorded at historical cost. Liabilities, income and expenses are recognized based on accrual accounting.

Revenue Recognition
The Organization follows the deferral method of accounting for donations and donor-designated donations. Donations are recognized as revenue when the amount is received unless deferred for specific future use.

Donated Services
The Organization relies upon the contributed services of volunteers. Since these services are not normally purchased by the Organization and because of the difficulty in determining their fair value, donated services are not recognized in these financial statements.