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Professional Accounting  
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# RESEARCH NOTE

#PARG 2025-58RN

## Food Banks Finances in Canada

An examination of charities in New Brunswick

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September 2025

### Introduction

Poverty remains a serious problem for communities across Canada (National Advisory Council on Poverty, 2022). Typically, if the general population expects the federal, provincial and municipal governments to engage in welfare provisions and alleviate poverty, several solutions may be noted which fall outside of government initiatives. Food banks illustrate such an alternative strategy. They focus on one area connected to poverty, namely fighting food insecurity nationally. However, they are by no means a permanent solution to address hunger.

The purpose of this study is to examine the financial information of selected food banks registered charities in major Canadian cities, across Canadian provinces / territories, including their national / provincial associations. This is part of a mapping exercise to offer an overview of the situation and the ecosystem in the country (See Appendix A for a list of the research notes).

Overall, the study aims to better understand the philanthropic sector of food banks through the following research questions:

- 1) Who is the provincial food banks association in New Brunswick?
- 2) What are the food banks in major cities in New Brunswick?
- 3) How can we describe the food banks in major cities in New Brunswick?
- 4) What are the finances of the provincial association and food banks in major cities in New Brunswick?



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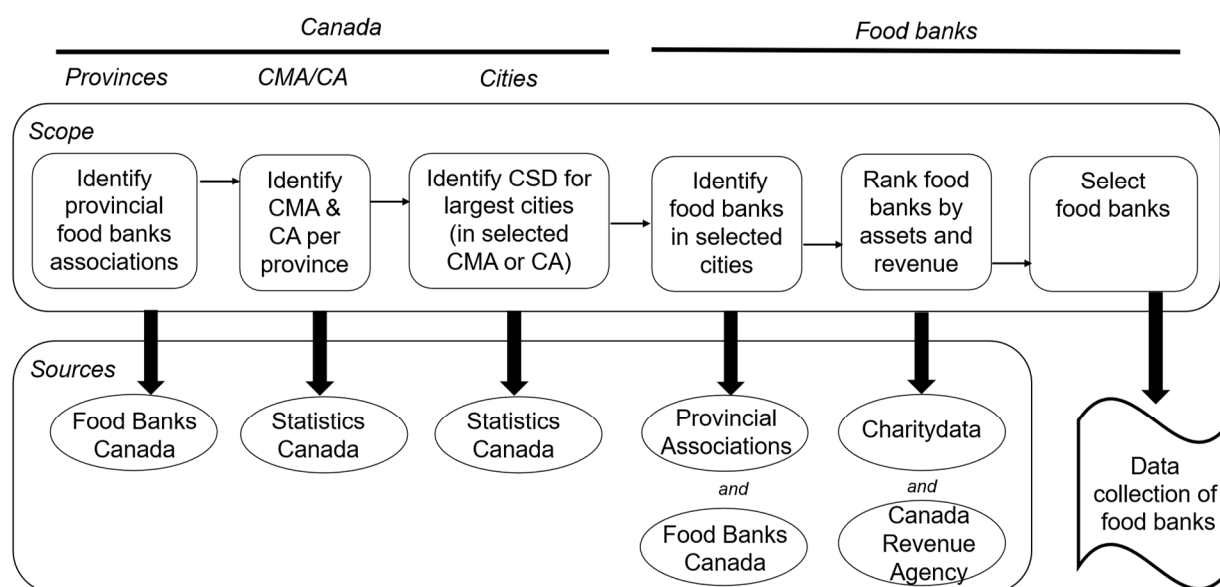
This research note summarizes some information regarding New Brunswick. It presents a portion of the study such as a summary of the methodology, a description of Feed/Nourrir NB (formerly Food Depot Alimentaire) and some food banks in New Brunswick in several cities, namely Moncton, Saint John, and Fredericton and a presentation of their finances.

## Methodology

The methodology section summarizes the selection of Canadian food banks and the data collection. A data-driven method was used to identify and analyze the food banks serving Canada's largest urban areas in each of the provinces. More detailed information on the methodology is available in the Overview research note of the series (2025-50RN).

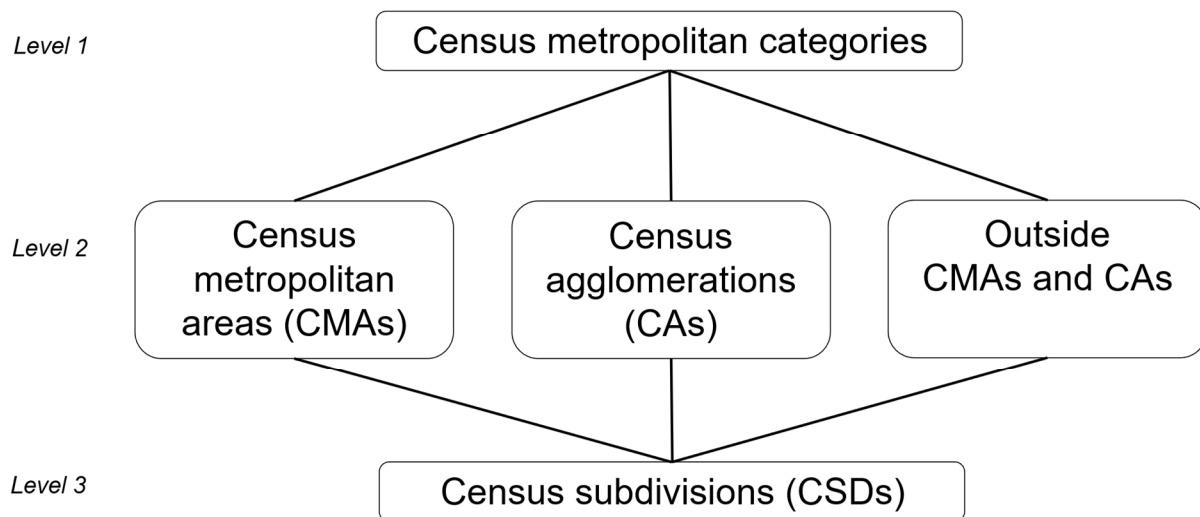
Three figures are presented to summarize the methodology of the study. Figure A illustrates the steps in the selection of Canadian food banks used in this research. Figure B illustrates the Standard Geographical Classification Hierarchy of concepts used by Statistics Canada. They are the Census Metropolitan Areas (CMA), the Census Agglomerations (CA) and the Census subdivisions (CSD). Figure C illustrates the data collection. The scope of the study is interested by information regarding provinces, cities, provincial associations and selected food banks. Information collected could be separated into three groups, namely contextual information on a province or a city, financial information and other information.

**Figure A – Selection of Canadian Food Banks**



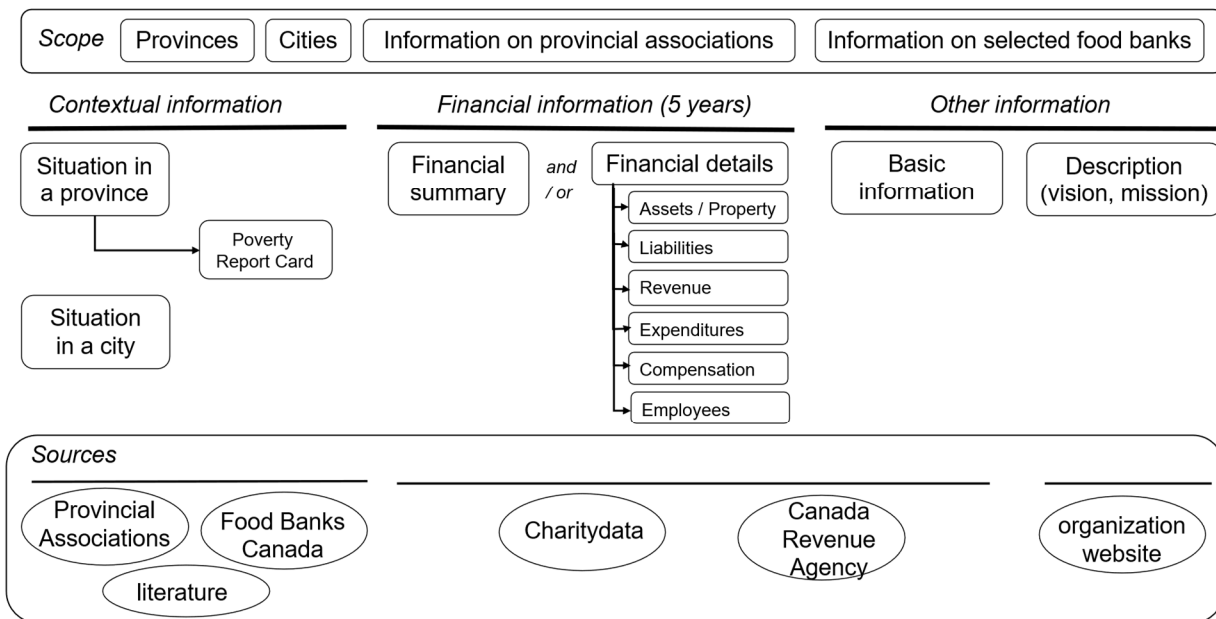
Note: CMA = Census metropolitan areas; CA = Census agglomerations; CSD = Census subdivisions

**Figure B – Standard Geographical Classification Hierarchy**



Source: Statistics Canada (2021)

**Figure C – Data Collection Regarding Canadian Food Banks**



## Cities in New Brunswick

### *New Brunswick (province)*

Table 1 shows CMAs or CAs in New Brunswick. From that list, three CMA are selected, namely Moncton, Saint John, and Fredericton.

Table 1 – CMA or CA in New Brunswick

<i>CMA name</i>	<i>Population 2021</i>	<i>CA name</i>	<i>Population 2021</i>
Moncton	157,717	Bathurst	31,387
Saint John	130,613	Miramichi	27,593
Fredericton	108,610	Edmundston	22,144
		Campbellton (New Brunswick part)	11,986

Source: Statistics Canada (2022a)

## Moncton

Table 2 shows Census subdivisions (CSD) in Moncton CMA. Table 3 shows the list of the main food banks in the Moncton CMA by assets and revenue.

Table 2 – Census subdivisions (CSD) in Moncton CMA

<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>	<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>
Moncton (city)	79,470	Hillsborough (parish)	1,397
Dieppe	28,114	Hillsborough (village)	1,348
Riverview	20,584	Elgin	1,064
Moncton (parish)	10,704	Dorchester	906
Memramcook	5,029	Saint-Paul	877
Coverdale	4,766	Hopewell	597
Salisbury	2,387	Dorchester	438
		Fort Folly 1	36

Source: Statistics Canada (2022b)

Table 3 – List of main food banks in Moncton CMA

<i>Food bank</i>	<i>City</i>	<i>CRA #</i>	<i>Year</i>	<i>Total Assets 4200</i>	<i>Total Revenue 4700</i>
Peter McKee Community Centre [Peter McKee Community Food Centre]	Moncton	771318540 RR0001	2023	1,164,655	4,041,648
Hampton Food Basket & Clothing Centre Inc.	Hampton	118952183 RR0001	2023	275,706	235,771
Second Mile Food Bank	Moncton	825174402 RR0001	2023	179,824	137,116
Albert County Action Committee Inc	Riverview	118781319 RR0001	2023	133,100	100,010
Salisbury Helping Hands Food Bank	Salisbury	825861974 RR0001	2022	62,908	95,859
Dorchester Food Bank [Dorchester Community Volunteer Action]	Dorchester	734765894 RR0001	2023	-	12,435
Banque de Nourriture de Memramcook	Memramcook	-			
Karing Kitchen inc.	Moncton	-			
Maison Nazareth inc.	Moncton	-			
Ray of Hope Kitchen	Moncton	-			
Harvest House Atlantic	Moncton	-			
Youth Impact Jeunesse	Moncton	-			
Green Field House	Moncton				

Source: Food Depot Alimentaire (T3010) and CharityData, 2025

## Saint John

Table 4 shows Census subdivisions (CSD) in Saint John CMA. Table 5 shows the list of the main food banks in the Saint John CMA by assets and revenue.

Table 4 – Census subdivisions (CSD) in Saint John CMA

<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>	<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>
Saint John	69,895	Upham	1,357
Quispamsis	18,768	Norton	1,325
Rothsay	11,977	Musquash	1,253
Grand Bay-Westfield	4,967	Saint Martins	1,177
Hampton (Town)	4,395	Greenwich	1,126
Simonds	3,913	Lepreau	803
Kingston	3,202	Petersville	710
Hampton (Parish)	2,969	Rothsay	342
Westfield	2,114	St. Martins	320

Source: Statistics Canada (2022c)

Table 5 – List of main food banks in Saint John CMA

<i>Food bank</i>	<i>City</i>	<i>CRA #</i>	<i>Year</i>	<i>Total Assets 4200</i>	<i>Total Revenue 4700</i>
Outflow Ministry Inc.	Saint John	819661190 RR0001	2023	2,223,662	2,038,820
Kennebecasis Valley Food Basket Inc.	Quispamsis	135325751 RR0001	2023	695,013	255,218
West Side Food Bank Inc.	Saint John	119295723 RR0001	2022	380,334	211,686
Saint John North End Food Assistance Group Inc. [North End Food Bank]	Saint John	119132348 RR0001	2022	277,462	574,348
Saint John East Food Bank	Saint John	119132306 RR0001	2023	185,836	196,612
Community Food Basket of Saint John Inc.	Saint John	130312929 RR0001	2022	102,800	616,739
River Valley Food Bank Inc.	Saint John	866765175 RR0001	2023	62,291	18,895
Lakewood Headstart Association Inc.	Saint John	-			

Source: Food Depot Alimentaire (T3010) and CharityData, 2025

## Fredericton

Table 6 shows Census subdivisions (CSD) in Fredericton CMA. Table 7 shows the list of the main food banks in the Fredericton CMA by assets and revenue.

Table 6 – Census subdivisions (CSD) in Fredericton CMA

<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>	<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>
Fredericton	63,116	Manners Sutton	1,920
Lincoln	7,519	Maugerville	1,772
Douglas	5,935	Queensbury	1,237
Saint Marys	5,084	Prince William	1,083
Hanwell	4,743	Devon 30	1,070
New Maryland	4,153	Tracy	610
Bright	3,317	Kingsclear 6	518
Kingsclear	2,839	Gladstone	486
New Maryland	2,806	Harvey	402

Source: Statistics Canada (2022d)

Table 7 – List of main food banks in Fredericton CMA

<i>Food bank</i>	<i>City</i>	<i>CRA #</i>	<i>Year</i>	<i>Total Assets 4200</i>	<i>Total Revenue 4700</i>
Fredericton Community Services [Greener Village Fredericton Food Bank]	Fredericton	133080960 RR0001	2023	4,716,958	4,249,924
Fredericton Community Kitchens Inc.	Fredericton	101885226 RR0001	2023	1,813,544	1,460,196
Salvation Army Community Church Food Bank	Fredericton	-			

Source: Food Depot Alimentaire (T3010) and CharityData, 2025

Food Banks situation in New Brunswick

“According to the report, the Atlantic provinces had the highest rate of individuals living in food-insecure households in 2022 — 23.6 per cent in P.E.I., 22.7 per cent in New Brunswick, 22.5 per cent in Newfoundland and Labrador, and 22 per cent in Nova Scotia.” (Urquhart, 2023).

“New Brunswick had the highest rate of any province for the percentage of households experiencing "moderate" food insecurity, according to a recent report on food insecurity in Canada. Only Prince Edward Island exceeded New Brunswick when it came to overall food insecurity, according to the 2022 report by Proof, a research team that investigates and publishes annual reports on food insecurity.” (Urquhart, 2023).

“Overall, the need for help is rising. General manager Christine Taylor says each day the food bank sees an influx in clients – numbers that don’t compare to previous years. ‘We’re around 200 people a day, 200 clients a day. Last year was between 80-85. That was busy and then it’s steadily been climbing every month and now there’s been a couple of days where we’ve gone over 200 people,’ said Taylor. Taylor noted these numbers only take into consideration Moncton residents who are looking for help, not the tri-community that includes Riverview and Dieppe.” (Pickrell, 2023)

“Food banks in New Brunswick are continuing to struggle in the face of growing demand. It’s prompting one supplier to call the situation unsustainable. Food Depot Alimentaire provides food banks with grocery items for its clients and is reporting a 42 per cent increase in demand between 2022 and 2023.” (Lapointe and Lau, 2024)

Four sections (experience of poverty, poverty measures, material deprivation, legislative progress) and 13 indicators are included in the Food Banks Canada Poverty Report Cards. Table 8 compares the poverty report cards’ overall scores in 2023 and 2024 for New Brunswick.

Table 8 – Poverty Report Cards Scores in 2023 and 2024 for New Brunswick

New Brunswick		Score 2023	Score 2024	2023 vs 2024
Overall	NB	D-	D-	➡
Experience of poverty		D-	D-	➡
Poverty measures		D-	F	⬇
Material deprivation		F	D+	⬆
Legislative progress		D	D	➡

Source: Food Banks Canada (2023, 2024a, 2024b)



## Provincial Association – Feed/Nourrir NB (Formerly Food Depot Alimentaire)

“Feed NB is a registered, non profit charitable organization that serves food banks, community kitchens, school programs and other supportive agencies across New Brunswick.” (Feed NB, 2025a)



“30,000+ Visits to food banks each month in our province.  
58,000+ Meals and snacks served monthly.  
33% of our clients are children.” (Feed NB, 2025b)



Table 9 presents some basic information.

Table 9 – Feed/Nourrir NB / Food Depot Alimentaire – Basic information

Category	Information
Registration no.:	129191250 RR0001
Status:	Registered
Effective date of status:	1987-01-01
Type of qualified donee:	Charity
Designation:	Charitable organization
Fiscal period end:	March 31 (2021-2024); June (2020)
Website:	www.feednb.ca / www.fooddepot.ca

Year	2024	2023	2022	2021	2020
Reporting period ending	March 31	March 31	March 31	March 31	June 30
#months	(12 months)	(12 months)	(12 months)	(9 months)	(12 months)

Source: Food Depot Alimentaire (T3010) and CharityData, 2025

### Financial summary

Table 10 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 10 – Feed/Nourrir NB / Food Depot Alimentaire – Financial summary

Description	2024 \$	2023 \$	2022\$	2021 \$	2020 \$
	March 31	March 31	March 31	March 31	June 30
	(12 months)	(12 months)	(12 months)	(9 months)	(12 months)
Total assets (4200)	13,044,574	9,482,461	7,736,750	5,690,951	5,046,218
Total liabilities (4350)	7,425,467	5,058,640	3,982,997	2,720,559	2,421,537
Total net assets	5,619,107	4,423,821	3,753,753	2,970,392	2,624,681
Total revenue (4700)	7,051,960	22,590,927	15,434,889	12,649,570	15,403,024
Total expenditures before gifts to qualified donees (4950)	9,824,571	20,193,348	14,753,491	12,303,859	13,187,947
Total amount of gifts made to all qualified donees (5050)	-	-	-	-	-
Total expenditures (5100)	9,824,571	20,193,348	14,753,491	12,303,859	13,187,947

Source: Food Depot Alimentaire (CRA T3010 Information Return June 30 2020 and March 31 2021-2024) and CharityData, 2025

## Financial position

Table 11 presents assets, Table 12 presents property not used in charitable activities and Table 13 presents liabilities.

Table 11 – Food Depot Alimentaire – Assets

Description	Code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
		March 31	March 31	March 31	March 31	June 30
		(12 months)	(12 months)	(12 months)	(9 months)	(12 months)
Cash, bank accounts, and short term investments	4100	6,775,785	4,091,908	4,513,843	2,729,722	2,451,150
Amounts receivable from non-arm's length persons	4110	-	256,081	159,869	242,994	175,055
Amounts receivable from all others	4120	-	-	-	-	-
Investments in non-arm's length persons	4130	-	-	-	-	-
Long term investments	4140	5,254,295	3,048,827	-	-	-
Inventories	4150	-	-	-	-	-
Land and buildings	4155	1,014,494	3,149,333	4,061,635	3,732,806	3,392,566
Other capital assets	4160	-	-	-	-	-
Accumulated amortization of capital assets	4166	0	(1,140,683)	(1,029,495)	(1,033,692)	(977,866)
Other assets	4170	0	76,995	30,898	19,121	5,313
10 year gifts	4180	616,730	1,583,251	1,231,110	2,449,630	1,813,632
Total assets	4200	13,044,574	9,482,461	7,736,750	5,690,951	5,046,218

Source: Food Depot Alimentaire (CRA T3010 Information Return June 30 2020 and March 31 2021-2024) and CharityData, 2025

Table 12 – Food Depot Alimentaire – Property not used in charitable activities

Description	Code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
		March 31	March 31	March 31	March 31	June 30
		(12 months)	(12 months)	(12 months)	(9 months)	(12 months)
Average value of property during the 24 months before the beginning of the fiscal period	5900	-	-	-	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	-	-	-

Source: Food Depot Alimentaire (CRA T3010 June 30 2020 and March 31 2021-2024) and CharityData, 2025

Table 13 – Food Depot Alimentaire – Liabilities

Description	Code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
		March 31	March 31	March 31	March 31	June 30
		(12 months)	(12 months)	(12 months)	(9 months)	(12 months)
Accounts payable and accrued liabilities	4300	1,723,612	292,753	186,117	98,866	214,576
Deferred revenue	4310	4,573,053	3,615,145	3,796,781	2,581,110	2,123,980
Amounts owing non-arm's length persons	4320	-	-	99	40,583	57,981
Other liabilities	4330	1,128,802	1,150,742	-	-	25,000
Total liabilities	4350	7,425,467	5,058,640	3,982,997	2,720,559	2,421,537

Source: Food Depot Alimentaire (CRA T3010 June 30 2020 and March 31 2021-2024) and CharityData, 2025

## Revenue and expenditures

Table 14 presents a summary of revenue.

**Table 14 – Food Depot Alimentaire – Revenue**

<i>Description</i>	<i>Code</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
Total eligible amount of all gifts with tax receipts	4500	4,857,758	2,005,452	1,005,949	1,508,987	3,864,580
Total eligible amount of tax-receipted tuition fees	5610	-	-	-	-	-
Total amount of 10 year gifts received	4505	-	-	-	-	-
Total amount received from other registered charities	4510	32,543	175,487	-	-	-
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	-	12,831,436	11,262,448	9,504,624	9,832,076
Total revenue received from federal government	4540	-	-	-	38,833	16,850
Total revenue received from provincial/territorial governments	4550	2,000,000	1,300,000	59,485	47,185	62,914
Total revenue received from municipal/regional governments	4560	15,000	-	-	25,000	50,000
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	-	-	-	-	-
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575	-	-	-	-	-
Total interest and investment income received or earned	4580	146,659	32,816	-	-	-
Gross proceeds from disposition of assets	4590	-	-	-	-	-
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600	-	-	-	-	-
Gross income received from rental of land and/or buildings	4610	-	-	-	-	-
Total non tax-receipted revenues received for memberships, dues and association fees	4620	-	-	-	-	-
Total non tax-receipted revenue from fundraising	4630	-	-	-	-	-
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	-	-	-	1,634	39,504
Other revenue not already included in the amounts above	4650	-	6,837,282	3,107,007	1,523,307	1,537,100
<b>Total revenue</b>	<b>4700</b>	<b>7,051,960</b>	<b>22,590,927</b>	<b>15,434,889</b>	<b>12,649,570</b>	<b>15,403,024</b>

Source: Food Depot Alimentaire (CRA T3010 Information Return June 30 2020 and March 31 2021-2024) and CharityData, 2025

Table 15 presents a summary of expenditures.

Table 15 – Food Depot Alimentaire – Expenditures

<i>Description</i>	<i>Code</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
		March 31	March 31	March 31	March 31	June 30
		(12 months)	(12 months)	(12 months)	(9 months)	(12 months)
Advertising and promotion	4800	125,476	85,938	101,896	15,717	24,681
Travel and vehicle expenses	4810	22,015	418,247	220,529	158,500	114,265
Interest and bank charges	4820	1,646	-	-	7,674	16,244
Licences, memberships, and dues	4830	4,367	-	-	1,142	251
Office supplies and expenses	4840	40,951	129,151	101,277	9,999	19,743
Occupancy costs	4850	571,858	125,413	54,712	78,907	107,987
Professional and consulting fees	4860	124,358	37,664	96,323	18,220	-
Education and training for staff and volunteers	4870	-	-	-	2,949	1,475
Total expenditures on all compensation	4880	857,166	888,053	687,534	631,409	450,242
Fair market value of all donated goods used in charitable activities	4890	5,436,844	17,239,808	12,503,929	9,802,937	10,308,980
Purchased supplies and assets	4891	-	-	-	-	-
Amortization of capital assets	4900	237,055	204,802	-	128,312	137,480
Research grants and scholarships as part of charitable activities	4910	-	-	-	-	-
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	2,402,835	1,064,272	987,291	1,448,093	2,006,599
Total expenditures before gifts to qualified donees	4950	9,824,571	20,193,348	14,753,491	12,303,859	13,187,947
Of the amounts at line 4950						
a. Total expenditures on charitable activities	5000	-	7,157,110	3,111,000	12,101,536	12,956,348
b. Total expenditures on management and administration	5010	-	452,698	587,833	181,064	198,399
c. Total expenditures on fundraising	5020	-	-	5,720	21,260	37,201
d. Total other expenditures included in line 4950	5040	-	-	-	-	-
Total amount of gifts made to all qualified donees	5050	-	-	-	-	-
Total revenue	5100	9,824,571	20,193,348	14,753,491	12,303,859	13,187,947

Source: Food Depot Alimentaire (CRA T3010 Information Return June 30 2020 and March 31 2021-2024) and CharityData, 2025

## Compensation and numbers of employees

Table 16 presents a summary of compensation and number of employees.

Table 16 – Food Depot Alimentaire – Compensation and number of employees

Description	code	2024		2021		2019	
		\$	number	\$	number	\$	number
Total compensation for all positions	390	N/A		631,409		395,791	
Full-time employees	300		N/A		17		12
Part-time or Part-year employees	370		N/A		12		14
Total compensation for part-time or part-year employees	380	N/A		79,641		40,404	
Compensation (ten highest)							
\$1 to \$39,999	305		N/A		6		10
\$40,000 to \$79,999	310		N/A		4		2
\$80,000 to \$119,999	315		N/A		0		0
\$120,000 to \$159,999	320		N/A		0		0
\$160,000 to \$199,999	325		N/A		0		0
\$200,000 to \$249,999	330		N/A		0		0
\$250,000 to \$299,999	335		N/A		0		0
\$300,000 to \$349,999	340		N/A		0		0
\$350,000 and over	345		N/A		0		0

Source: Food Depot Alimentaire (CRA T3010 Information Return June 30 2019 and March 31 2021, 2024) and CharityData, 2025

## **Peter McKee Community Centre [Peter McKee Community Food Centre] (Moncton CMA)**

“The Peter McKee Community Centre is named after Peter McKee, a Catholic priest who presided over several local churches and served as a chaplain for the Moncton firefighters and the Royal Canadian Legion & Ladies Auxiliary.



Outside the church, Peter was very active within the local community and was a board member for several organizations including St. Thomas University, House of Nazareth, St. Patrick's Family Centre, Big Brothers/Big Sisters and the Villa Providence in Shediac. He also helped found the Ray of Hope Soup Kitchen and was a member of the Knights of Columbus and Irishtown Lions Club.

In 2000, he was recognized by the local rotary club for his numerous community contributions with a Paul Harris Fellowship Award. Peter passed away in 2006 at the age of 69.

To maintain Peter's legacy, the Community Food Centre has combined three Moncton food banks to assist more than 1,500 families through a holistic, community-based approach to food security.

In addition to food access, we provide a variety of necessary services including a community garden, teaching kitchen, community boardroom and educational programs. We recognize that each circumstance is unique, and will do whatever we can to help you feel empowered, confident and secure.” (Peter McKee Community Centre, 2025)

### **Vision**

“Healthy, accessible, sustainable food for all.” (Peter McKee Community Centre, 2025)

### **Mission**

“We work in partnership to create a healthier city by empowering people, increasing access to healthy food, and advocating for systemic changes that reduce food insecurity.” (Peter McKee Community Centre, 2025)

Table 17 presents some basic information.

Table 17 – Peter McKee Community Centre – Basic information

<i>Category</i>	<i>Information</i>
Registration no.:	771318540 RR0001
Status:	Registered
Effective date of status:	2022-06-17
Type of qualified donee:	Charity
Designation:	Charitable organization
Fiscal period end:	March 31
Website:	www.petermckeecentre.ca

Source: Peter McKee Community Centre (T3010) and CharityData, 2025

### *Financial summary*

Table 18 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 18 – Peter McKee Community Centre – Financial summary

Description	2024 \$	2023 \$	2022\$	2021 \$	2020 \$
Total assets (4200)	1,193,527	1,164,655	-	-	-
Total liabilities (4350)	500,022	551,537	-	-	-
Total net assets	693,505	613,118	-	-	-
Total revenue (4700)	6,468,626	4,041,648	-	-	-
Total expenditures before gifts to qualified donees (4950)	6,388,239	3,975,245	-	-	-
Total amount of gifts made to all qualified donees (5050)	-	-	-	-	-
Total expenditures (5100)	6,388,239	3,975,245	-	-	-

Source: Food Depot Alimentaire (CRA T3010 Information Return June March 31 2023-2024) and CharityData, 2025



## Outflow Ministry Inc. (Saint John CMA)

“Outflow works to improve the lives of the people in Saint John who live in poverty. Our work is motivated by our faith in Jesus Christ and his lordship. Part of the way we express this faith is by looking for opportunities to reduce the unemployment, hunger, homelessness, and medical costs in our city.” (Outflow Ministry, 2025a)



“Outflow began in 2008 with a meal in Kings Square, the heart of uptown Saint John. For the first eight years, different churches in the uptown area provided Outflow with space to serve these meals. In 2016, we began serving our weekly suppers at the Outflow Mission at 162 Waterloo Street. In the last 15 years, a tireless team of volunteers has grown one weekly meal into five weekly meals, totalling about 600-800 plates of food served every week.” (Outflow Ministry, 2025b)

Table 19 presents some basic information.

Table 19 – Outflow Ministry – Basic information

Category	Information
Registration no.:	819661190 RR0001
Status:	Registered
Effective date of status:	2009-04-07
Type of qualified donee:	Charity
Designation:	Charitable organization
Fiscal period end:	August 31
Website:	www.outflowsj.com

Source: Outflow Ministry (T3010) and CharityData, 2025

### *Financial summary*

Table 20 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 20 – Outflow Ministry – Financial summary

Description	2024 \$	2023 \$	2022\$	2021 \$	2020 \$
Total assets (4200)	2,334,369	2,223,662	2,461,330	2,281,921	1,827,780
Total liabilities (4350)	918,894	796,717	801,484	652,164	723,106
Total net assets	1,415,475	1,426,945	1,659,846	1,629,757	1,104,674
Total revenue (4700)	3,164,256	2,038,820	2,065,645	2,402,564	2,104,096
Total expenditures before gifts to qualified donees (4950)	3,148,737	2,270,241	1,927,259	1,847,576	1,779,659
Total amount of gifts made to all qualified donees (5050)	-	-	-	-	-
Total expenditures (5100)	3,148,737	2,270,241	1,927,259	1,847,576	1,779,659

Source: Outflow Ministry (CRA T3010 Information Return August 31 2020-2024) and CharityData, 2025



## Fredericton Community Services [Greener Village Fredericton Food Bank] (Fredericton CMA)

“Greener Village is a community-driven organization dedicated to addressing hunger and promoting food security in the greater Fredericton area. Over 2,100 grocery boxes handed out every month to client families. We have seen a 42% increase in client demand in the last year alone.” (Greener Village, 2025a)



### Vision

“Everyone in our community has the resources to thrive.” (Greener Village, 2025b)

### Mission

“We provide food, clothing and opportunities people need on their journey to self-sufficiency.” (Greener Village, 2025b)

Table 21 presents some basic information.

Table 21 – Fredericton Community Services – Basic information

<i>Category</i>	<i>Information</i>
Registration no.:	133080960 RR0001
Status:	Registered
Effective date of status:	1989-01-01
Type of qualified donee:	Charity
Designation:	Charitable organization
Fiscal period end:	December 31
Website:	www.greenervillage.ca

Source: Fredericton Community Services (T3010) and CharityData, 2025

### *Financial summary*

Table 22 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 22 – Fredericton Community Services – Financial summary

<i>Description</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>	<i>2019 \$</i>
Total assets (4200)	4,716,958	2,658,793	2,481,825	2,335,560	1,482,056
Total liabilities (4350)	1,629,762	273,848	145,422	156,412	58,655
Total net assets	3,087,196	2,384,945	2,336,403	2,179,148	1,423,401
Total revenue (4700)	4,249,924	2,812,241	1,184,503	1,665,592	841,236
Total expenditures before gifts to qualified donees (4950)	3,547,673	2,740,346	1,027,248	909,845	786,190
Total amount of gifts made to all qualified donees (5050)	-	-	-	-	-
Total expenditures (5100)	3,547,673	2,740,346	1,027,248	909,845	786,190

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019-2023) and Charitydata, 2025

## Financial position

Table 23 presents assets, Table 24 presents property not used in charitable activities and Table 25 presents liabilities.

**Table 23 – Fredericton Community Services – Assets**

Description	code	2023 \$	2022 \$	2021 \$	2020 \$	2019 \$
Cash, bank accounts, and short term investments	4100	1,998,383	1,273,121	1,285,582	1,357,283	523,330
Amounts receivable from non-arm's length persons	4110	-	-	-	-	-
Amounts receivable from all others	4120	665,446	130,684	154,478	114,347	116,061
Investments in non-arm's length persons	4130	-	-	-	-	-
Long term investments	4140	-	-	-	-	-
Inventories	4150	848,061	90,455	-	-	-
Land and buildings	4155	1,241,059	1,202,064	1,133,603	973,008	928,574
Other capital assets	4160	424,577	391,228	274,963	238,589	261,275
Accumulated amortization of capital assets	4166	(576,173)	(502,317)	(438,129)	(389,449)	(376,190)
Other assets	4170	115,605	73,558	71,328	41,782	29,006
10 year gifts	4180	1,225,645	313,196	364,470	394,054	148,474
Total assets	4200	4,716,958	2,658,793	2,481,825	2,335,560	1,482,056

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019-2023) and Charitydata, 2025

**Table 24 – Fredericton Community Services – Property not used in charitable activities**

Description	code	2023 \$	2022 \$	2021 \$	2020 \$	2019 \$
Average value of property during the 24 months before the beginning of the fiscal period	5900	1,279,351	1,321,432	940,307	484,392	536,490
Average value of the property during the 24 months before the end of the fiscal period	5910	1,635,752	1,279,351	1,321,432	940,307	484,392

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019-2023) and Charitydata, 2025

**Table 25 – Fredericton Community Services – Liabilities**

Description	code	2023 \$	2022 \$	2021 \$	2020 \$	2019 \$
Accounts payable and accrued liabilities	4300	77,899	131,047	44,823	44,607	18,138
Deferred revenue	4310	1,551,863	142,801	100,599	111,805	40,517
Amounts owing non-arm's length persons	4320	-	-	-	-	-
Other liabilities	4330	-	-	-	-	-
Total liabilities	4350	1,629,762	273,848	145,422	156,412	58,655

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019-2023) and Charitydata, 2025

## Revenue and expenditures

Table 26 presents a summary of revenue and Table 27 presents a summary of expenditures.

Table 26 – Fredericton Community Services – Revenue

Description	Code	2023 \$	2022 \$	2021 \$	2020 \$	2019 \$
Total eligible amount of all gifts with tax receipts	4500	1,066,029	1,094,823	789,911	1,328,315	509,261
Total eligible amount of tax-receipted tuition fees	5610	-	-	-	-	-
Total amount of 10 year gifts received	4505	-	-	-	-	-
Total amount received from other registered charities	4510	260,683	113,966	84,531	68,555	73,877
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	2,450,589	1,367,075	-	-	5,276
Total revenue received from federal government	4540	30,346	25,992	24,418	27,771	18,841
Total revenue received from provincial/territorial governments	4550	135,415	96,836	79,456	118,999	94,540
Total revenue received from municipal/regional governments	4560	-	-	-	-	-
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	-	-	-	-	-
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575	-	-	-	-	-
Total interest and investment income received or earned	4580	78,816	(64,628)	87,043	65,077	33,353
Gross proceeds from disposition of assets	4590	-	-	-	-	-
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600	-	-	-	-	-
Gross income received from rental of land and/or buildings	4610	-	-	-	-	-
Total non tax-receipted revenues received for memberships, dues and association fees	4620	-	-	-	-	-
Total non tax-receipted revenue from fundraising	4630	-	-	-	-	-
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	228,046	178,177	119,144	56,875	106,088
Other revenue not already included in the amounts above	4650	-	-	-	-	-
<b>Total revenue</b>	<b>4700</b>	<b>4,249,924</b>	<b>2,812,241</b>	<b>1,184,503</b>	<b>1,665,592</b>	<b>841,236</b>

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019-2023) and Charitydata, 2025

**Table 27 – Fredericton Community Services – Expenditures**

<i>Description</i>	<i>Code</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>	<i>2019 \$</i>
Advertising and promotion	4800	61,696	39,160	32,221	39,987	20,768
Travel and vehicle expenses	4810	14,349	20,231	17,976	8,314	6,676
Interest and bank charges	4820	-	-	-	-	-
Licences, memberships, and dues	4830	-	-	-	-	-
Office supplies and expenses	4840	66,400	57,234	41,205	38,485	21,109
Occupancy costs	4850	96,291	67,212	57,876	59,600	57,598
Professional and consulting fees	4860	268,947	149,896	64,300	50,258	40,769
Education and training for staff and volunteers	4870	-	-	-	-	-
Total expenditures on all compensation	4880	786,718	494,820	400,064	404,384	331,862
Fair market value of all donated goods used in charitable activities	4890	1,611,028	1,318,604	60,026	52,860	69,145
Purchased supplies and assets	4891	-	-	-	-	-
Amortization of capital assets	4900	73,859	64,188	48,680	44,335	52,562
Research grants and scholarships as part of charitable activities	4910	-	-	-	-	-
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	568,385	529,001	304,900	211,622	185,701
Total expenditures before gifts to qualified donees	4950	3,547,673	2,740,346	1,027,248	909,845	786,190
Of the amounts at line 4950						
a. Total expenditures on charitable activities	5000	3,183,118	2,504,669	857,300	784,702	677,314
b. Total expenditures on management and administration	5010	364,555	235,677	140,279	125,143	102,741
c. Total expenditures on fundraising	5020	-	-	-	-	6,135
d. Total other expenditures included in line 4950	5040	-	-	-	-	-
Total amount of gifts made to all qualified donees	5050	-	-	-	-	-
Total expenditures	5100	3,547,673	2,740,346	1,027,248	909,845	786,190

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019-2023) and Charitydata, 2025

## Compensation and numbers of employees

Table 28 presents a summary of compensation and number of employees.

Table 28 – Fredericton Community Services – Compensation and number of employees

Description	code	2023		2021		2019	
		\$	number	\$	number	\$	number
Total compensation for all positions	390	786,718		400,064		331,862	
Full-time employees	300		17		17		10
Part-time or Part-year employees	370		15		5		9
Total compensation for part-time or part-year employees	380	90,332		24,402		61,712	
Compensation (ten highest)							
\$1 to \$39,999	305		3		8		8
\$40,000 to \$79,999	310		7		2		2
\$80,000 to \$119,999	315		0		0		0
\$120,000 to \$159,999	320		0		0		0
\$160,000 to \$199,999	325		0		0		0
\$200,000 to \$249,999	330		0		0		0
\$250,000 to \$299,999	335		0		0		0
\$300,000 to \$349,999	340		0		0		0
\$350,000 and over	345		0		0		0

Source: Fredericton Community Services (CRA T3010 Information Return December 31 2019, 2021, 2023) and Charitydata, 2025

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[suggestion for citing the research note: Brouard, François, Litalien, Manuel, Zaredorahi, Farnaz (2025). *Food Banks Finances in Canada – An examination of charities in New Brunswick*, PARG #2025-58RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, September, 25p.]

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### PARG research notes

Professional Accounting Research Group (PARG)  
Sprott School of Business, Carleton University  
(available at <https://sprott.carleton.ca/parg/videos-notes-papers-and-briefs>)



## Appendix A

### List of research notes in the food banks series

Province	National / Provincial Association	Main cities (CMA or CA)	Food banks	PARG 2025 - # RN
	Overview			2025-50RN
CAN	Food Banks Canada			2025-51RN
BC	Food Banks BC	Vancouver	Greater Vancouver Food Bank Society	2025-52RN
		Vancouver	Sources Community Resources Society	
		Vancouver	Surrey Food Bank Society	
		Vancouver	Richmond Food Bank	
		Victoria	Mustard Seed Food Bank	
		Kelowna	Central Okanagan Food Bank	
		Abbotsford-Mission	Archway Community Services Society	
AB	Food Banks Alberta	Calgary	The Calgary Food Bank	2025-53RN
		Edmonton	Edmonton's Food Bank	
SK	Food Banks of Saskatchewan	Saskatoon	Saskatoon Food Bank & Learning Centre	2025-54RN
		Regina	Regina & District Food Bank	
MB	Harvest Manitoba	Winnipeg	Harvest Manitoba	2025-55RN
ON	Feed Ontario	Toronto	Daily Bread Food Bank	2025-56RN
		Toronto	Food Banks Mississauga	
		Toronto	Kerr Street Community Services	
		Toronto	Caledon Community Services	
		Ottawa	The Ottawa Food Bank	
		Hamilton	Burlington Food Bank	
		Kitchener-Cambridge-Waterloo	The Food Bank of Waterloo Region	
		London	London and Area Food Bank	
		St. Catharines-Niagara	Project Share	
QC	Banques alimentaires du Québec / Food Banks of Québec	Montréal	Moisson Montréal	2025-57RN
		Montréal	Moisson Rive-Sud	
		Montréal	Centre de bénévolat et Moisson Laval	
		Gatineau	Moisson Outaouais	
		Quebec	Moisson Québec	
NB	Feed/Nourrir NB (Formerly Food Depot Alimentaire)	Moncton	Peter McKee Community Centre	2025-58RN
		Saint John	Outflow Ministry	
		Fredericton	Greener Village	
NS	Feed Nova Scotia	Halifax	Parker Street food & Furniture Bank [Community Care Network Society]	2025-59RN
PE	P.E.I. Association of Food Banks (The Upper Room Hospitality Ministry)	Charlottetown	-	2025-60RN
NL	Community Food Sharing Association	St. John's	Bridges to Hope Food Bank	2025-61RN