



Sprett
School of Business
Carleton University

PARG
Professional Accounting
Research Group

RESEARCH NOTE

#PARG 2025-60RN

Food Banks Finances in Canada

An examination of charities in Prince Edward Island

François Brouard, DBA, FCPA, FCA

Manuel Litalien, PhD

Farnaz Zaredorahi, PhD student

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 on Prince Edward Island?
- 2) What are the food banks in major cities on Prince Edward Island?
- 3) How can we describe the food banks in major cities on Prince Edward Island?
- 4) What are the finances of the provincial association and food banks in major cities in Prince Edward Island?

<http://sprett.carleton.ca/parg/>

1



Sprett
School of Business
Carleton University



in
collaboration
with



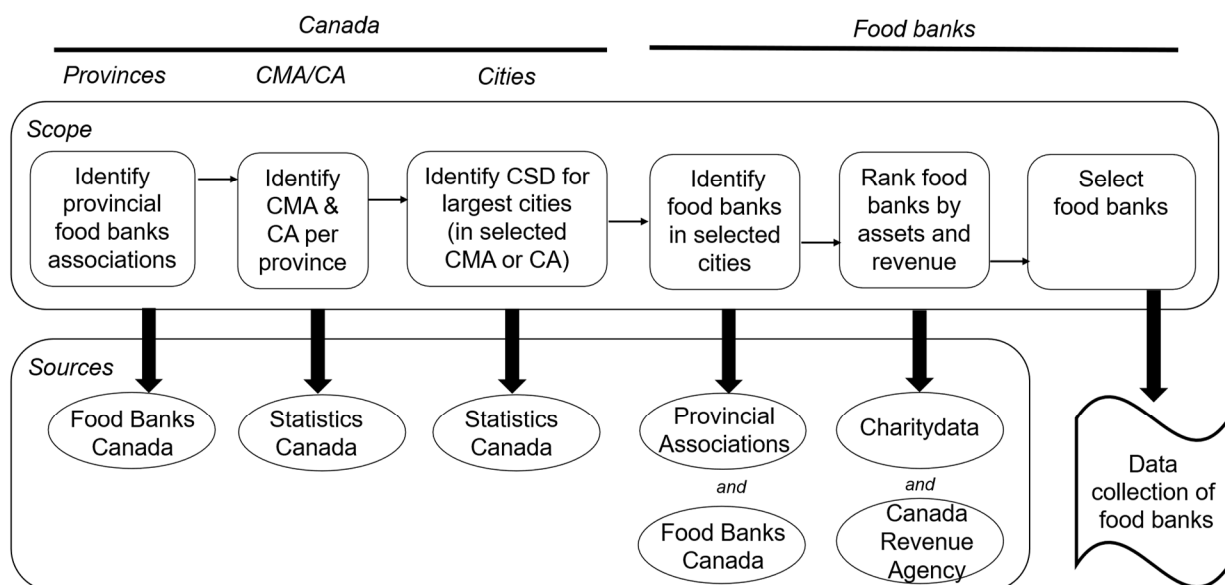
This research note summarizes some information regarding Prince Edward Island. It presents a portion of the study such as a summary of the methodology, a description of P.E.I. Association of Food Banks and some food banks in Prince Edward Island in several cities, namely Charlottetown, and a presentation 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).

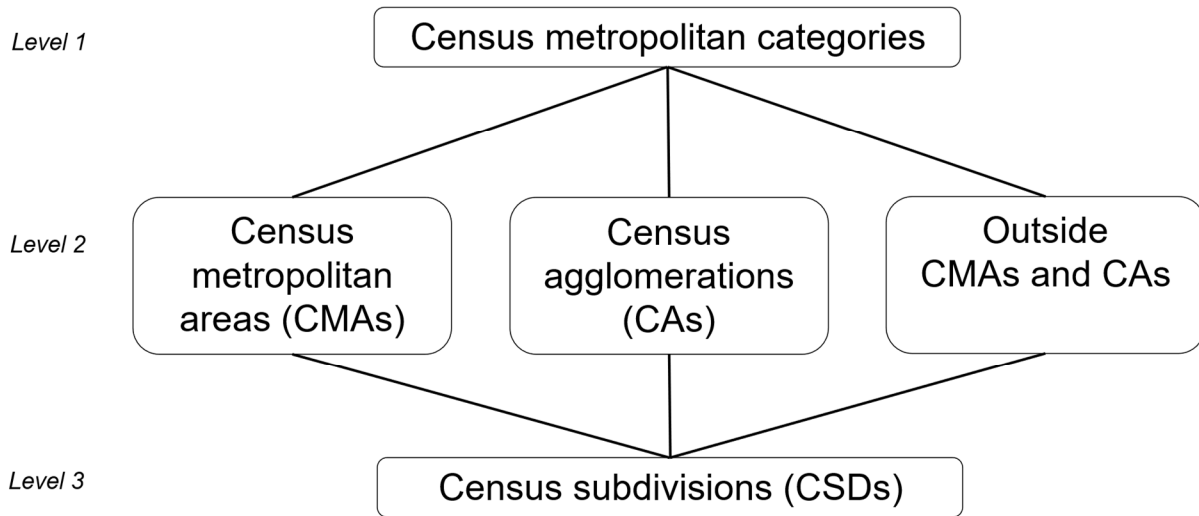
Three figures are presented to summarize the methodology of the study. Figure A illustrates the steps in the selection of Canadian food banks used in this research. Figure B illustrates the Standard Geographical Classification Hierarchy of concepts used by Statistics Canada. They are the Census Metropolitan 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



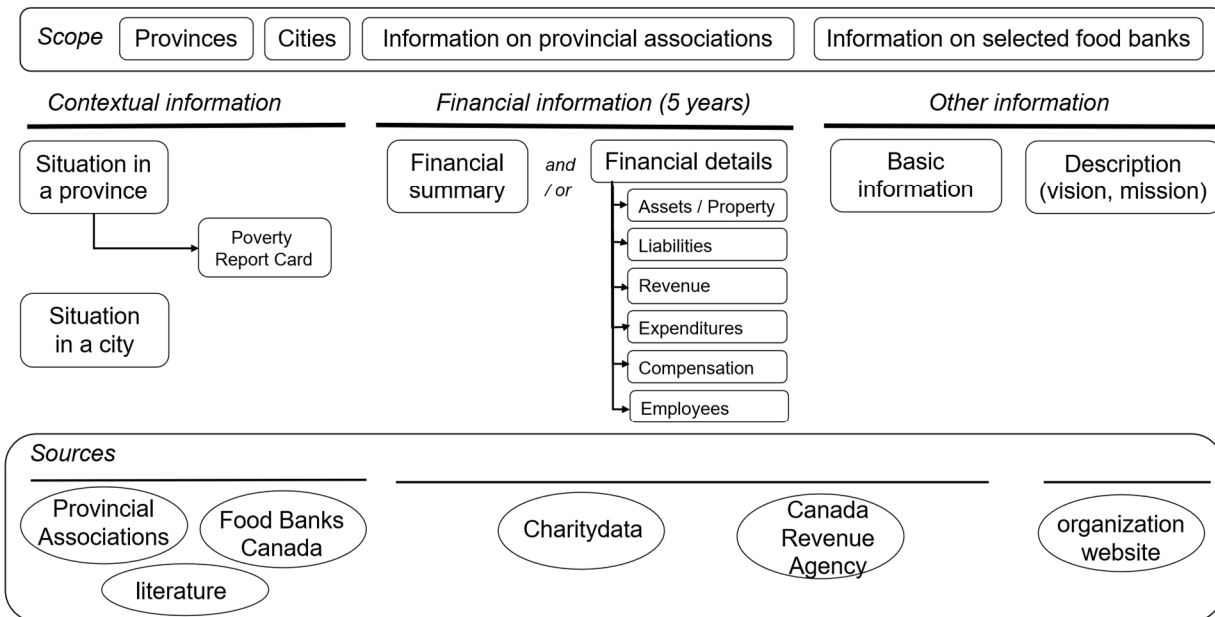
Note: CMA = Census metropolitan areas; CA = Census agglomerations; CSD = Census subdivisions

Figure B – Standard Geographical Classification Hierarchy



Source: Statistics Canada (2021)

Figure C – Data Collection Regarding Canadian Food Banks



Cities in Prince Edward Island

Prince Edward Island (province)

Table 1 shows CMA or CA in Prince Edward Island. Since no CMA, one CA is selected, namely Charlottetown

Table 1 – CMA and CA in Prince Edward Island

<i>CMA name</i>	<i>Population 2021</i>	<i>CA name</i>	<i>Population 2021</i>
		Charlottetown	78,858
		Summerside	18,157

Source: Statistics Canada (2022a)

Charlottetown

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

Table 2 – Census subdivisions (CSD) in Charlottetown CA

<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>	<i>Census subdivision (CSD) name</i>	<i>Population 2021</i>
Charlottetown	38,809	Clyde River	614
Stratford	10,927	Brackley	586
Cornwall	6,574	East River, Part 2	575
New Glasgow	4,277	Hunter River	390
West River	3,473	York	387
North Shore	2,500	Warren Grove	374
East River, Part 1	2,307	Johnstons River	371
Crossroads	1,859	Winsloe North	337
North Shore	1,475	Scotchfort 4	230
Miltonvale Park	1,196	Mount Stewart	226
Kingston	1,111	Union Road	213
		Rocky Point 3	47

Source: Statistics Canada (2022b)

Table 3 – List of main food banks in Charlottetown CA

<i>Food bank</i>	<i>City</i>	<i>CRA #</i>	<i>Year</i>	<i>Total Assets 4200</i>	<i>Total Revenue 4700</i>
Salvation Army Charlottetown	Charlottetown	-			

Source: The Upper Room Hospitality Ministry (T3010) and CharityData, 2025

Food Banks situation in Prince Edward Island

“Food insecurity on P.E.I. was on the rise before the COVID-19 pandemic, and it's showing no sign of stopping. According to a new tool released by Community Food Centres Canada, 29 per cent, or almost one-third of all Islanders are currently living in food insecurity.” (Walton, 2024)

“In recent years, P.E.I food banks have raised the alarm about high demand for their services. Many regular donors are themselves feeling the pinch of higher grocery prices, meaning declining donations and less capacity to buy food with what donations they do receive.” (Andrews, 2024)

“Food banks in Prince Edward Island are facing unprecedented demand, reflecting a broader national trend of rising food insecurity. For instance, the Southern Kings and Queens Food Bank in Montague reports a 40% increase in demand compared to last year, serving 76 families in a single day, which equates to about 224 individuals. Similarly, the South Shore Food Bank in Crapaud has seen a 30% rise in demand, turning away people due to capacity limits. Despite community support, the strain on food banks continues to grow, highlighting the need for systemic policy changes to address the root causes of food insecurity. (Desjardins, 2023)

“Speaking to CBC News in August, MacDonald (Executive director of The Upper Room Food Bank) estimated the bank supports an average of about 1,100 families and 950 children each month.” (Andrews, 2024)

“Food banks are seeing a huge jump. Just three years ago 70 families would’ve been a busy day at the Upper Room Food Bank and now a regular day sees nearly 100 families.” (Morse, 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 4 compares the poverty report cards’ overall scores in 2023 and 2024 for Prince Edward Island.

Table 4 – Poverty Report Cards Scores in 2023 and 2024 for Prince Edward Island

Prince Edward Island		Score 2023	Score 2024	2023 vs 2024
Overall	PE	C-	C-	➡
Experience of poverty		C-	C-	➡
Poverty measures		D	D-	➡
Material deprivation		A-	C+	➡
Legislative progress		D	B	⬆

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



in
collaboration
with



Provincial Association – The Upper Room Hospitality Ministry (URHM)

“The Upper Room Hospitality Ministry was established in 1985 when the Soup Kitchen first opened its doors. The Soup Kitchen was located on the second floor, hence the term The Upper Room, and was also connected with a reference from The Bible referencing The Upper Room. The Soup Kitchen provided hot meals for those in need in the Charlottetown area. Two years later the Food Bank was opened to provide even more assistance with monthly food hampers.” (The Upper Room Hospitality Ministry, 2025a)



“URHM also known as PEI Food Banks is a long time member of Food Banks Canada [FBC]. As a member, we have become accredited under FBC National Standards of Excellence.” (The Upper Room Hospitality Ministry, 2025a)

Vision
(none found)

Mission
“We believe all people should be able to access healthy food. We believe in creating a non-judgemental and inviting atmosphere in which those who are in need can enjoy a warm meal or take home grocery hampers to help round out their food needs.” (The Upper Room Hospitality Ministry, 2025b)

Table 5 presents some basic information.

Table 5 – The Upper Room Hospitality Ministry – Basic information

Category	Information
Registration no.:	108102906 RR0001
Status:	Registered
Effective date of status:	1985-08-21
Type of qualified donee:	Charity
Designation:	Charitable organization
Fiscal period end:	March 31
Website:	www.urhm.org

Source: The Upper Room Hospitality Ministry (T3010) and CharityData, 2025

Financial summary

Table 6 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 6 – The Upper Room Hospitality Ministry – Financial summary

Description	2024 \$	2023 \$	2022\$	2021 \$	2020 \$
Total assets (4200)	2,834,440	2,624,737	2,590,790	1,808,992	906,674
Total liabilities (4350)	443,614	236,275	833,492	315,466	67,061
Total net assets	2,390,826	2,388,462	1,757,298	1,493,526	839,613
Total revenue and expenditures					
Total revenue (4700)	926,487	2,281,256	1,498,149	1,597,284	695,922
Total expenditures before gifts to qualified donees (4950)	1,514,843	1,253,634	1,020,061	711,426	544,289
Total amount of gifts made to all qualified donees (5050)	-	356,458	214,316	251,676	65,555
Total expenditures (5100)	1,514,843	1,650,092	1,234,377	963,102	609,844

Source: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2020-2024) and CharityData, 2025

Financial position

Table 7 presents assets. Table 8 presents property not used in charitable activities and Table 9 presents liabilities.

Table 7 - The Upper Room Hospitality Ministry - Assets

Description	Code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
Cash, bank accounts, and short term investments	4100	2,054,836	1,163,688	1,705,471	1,558,291	552,803
Amounts receivable from non-arm's length persons	4110	-	-	-	-	-
Amounts receivable from all others	4120	154,901	80,276	36,301	23,966	33,154
Investments in non-arm's length persons	4130	-	-	-	-	317,827
Long term investments	4140	420,277	1,187,020	656,037	51,203	-
Inventories	4150	-	-	-	-	-
Land and buildings	4155	263,002	50,890	57,162	54,030	-
Other capital assets	4160	1,680	150,567	118,594	86,952	-
Accumulated amortization of capital assets	4166	(87,498)	(59,316)	(36,858)	-	-
Other assets	4170	27,242	51,612	54,083	34,550	2,890
10 year gifts	4180	944,213	602,370	671,562	1,082,196	395,765
Total assets	4200	2,834,440	2,624,737	2,590,790	1,808,992	906,674

Source: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2020-2024) and CharityData, 2025

Table 8 – The Upper Room Hospitality Ministry – Property not used in charitable activities

Description	code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
Average value of property during the 24 months before the beginning of the fiscal period	5900	-	-	634,770	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	1,200,000	422,584	-	-

Source: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2020-2024) and CharityData, 2025

Table 9 – The Upper Room Hospitality Ministry – Liabilities

Description	Code	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$
Accounts payable and accrued liabilities	4300	227,921	116,097	149,870	133,448	54,653
Deferred revenue	4310	215,693	120,178	683,622	182,018	12,408
Amounts owing non-arm's length persons	4320	-	-	-	-	-
Other liabilities	4330	-	-	-	-	-
Total liabilities	4350	443,614	236,275	833,492	315,466	67,061

Source: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2020-2024) and CharityData, 2025

Revenue and expenditures

Table 10 presents a summary of revenue and Table 11 presents a summary of expenditures.

Table 10 – The Upper Room Hospitality Ministry – Revenue

Description	Code	2024\$	2023 \$	2022 \$	2021 \$	2020 \$
Total eligible amount of all gifts with tax receipts	4500	855,985	448,567	404,613	356,989	201,197
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	-	411,978	464,961	1,003,693	304,451
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	-	474,882	254,556	114,263	152,231
Total revenue received from federal government	4540	-	542,031	361,026	5,500	-
Total revenue received from provincial/territorial governments	4550	-	-	-	100,000	24,443
Total revenue received from municipal/regional governments	4560	-	-	-	2,911	-
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	-	369,947	-	-	-
Total interest and investment income received or earned	4580	70,502	33,851	12,993	13,928	13,558
Gross proceeds from disposition of assets	4590	-	-	-	-	-
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600	-	-	-	-	42
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	-	-	-	-	-
Other revenue not already included in the amounts above	4650	-	-	-	-	-
Total revenue	4700	926,487	2,281,256	1,498,149	1,597,284	695,922

Source: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2020-2024) and CharityData, 2025

Table 11 – The Upper Room Hospitality Ministry – Expenditures

<i>Description</i>	<i>Code</i>	<i>2024 \$</i>	<i>2023 \$</i>	<i>2022 \$</i>	<i>2021 \$</i>	<i>2020 \$</i>
Advertising and promotion	4800	4,904	20,322	3,495	17,036	8,096
Travel and vehicle expenses	4810	19,186	10,290	10,610	8,771	9,107
Interest and bank charges	4820	2,994	2,873	2,677	1,635	1,437
Licences, memberships, and dues	4830	300	-	294	294	-
Office supplies and expenses	4840	34,420	17,364	15,821	17,574	10,927
Occupancy costs	4850	146,558	150,432	144,317	82,867	54,489
Professional and consulting fees	4860	25,613	43,299	8,175	6,077	5,287
Education and training for staff and volunteers	4870	-	-	-	-	-
Total expenditures on all compensation	4880	635,024	588,621	537,034	411,538	286,376
Fair market value of all donated goods used in charitable activities	4890	-	-	-	-	-
Purchased supplies and assets	4891	604,753	397,975	260,127	-	168,570
Amortization of capital assets	4900	28,517	22,458	23,451	12,585	-
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	12,574	-	14,060	153,049	-
Total expenditures before gifts to qualified donees	4950	1,514,843	1,253,634	1,020,061	711,426	544,289
Of the amounts at line 4950						
a. Total expenditures on charitable activities	5000	1,336,482	1,013,312	845,630	647,921	501,289
b. Total expenditures on management and administration	5010	163,361	120,000	135,371	50,000	43,000
c. Total expenditures on fundraising	5020	15,000	20,322	44,060	13,505	-
d. Total other expenditures included in line 4950	5040	-	-	-	-	-
Total amount of gifts made to all qualified donees	5050	-	356,458	214,316	251,676	65,555
Total expenditures	5100	1,514,843	1,650,092	1,234,377	963,102	609,844

Source: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2020-2024) and CharityData, 2025

Compensation and numbers of employees

Table 12 presents a summary of compensation and number of employees.

Table 12 – Upper Room Hospitality Ministry – Compensation and number of employees

Description	code	2024		2021		2019	
		\$	number	\$	number	\$	number
Total compensation for all positions	390	635,024		400,538		253,091	
Full-time employees	300		11		7		6
Part-time or Part-year employees	370		3		5		9
Total compensation for part-time or part-year employees	380	31,874		64,767		38,434	
Compensation (ten highest)							
\$1 to \$39,999	305		3		3		5
\$40,000 to \$79,999	310		7		4		1
\$80,000 to \$119,999	315		1		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: The Upper Room Hospitality Ministry (CRA T3010 Information Return March 31 2019, 2021, 2024) and CharityData, 2025

References

- Andrews, B. (2024). Charlottetown food bank moving to bigger building nearby as demand keeps going up, *CBC News*, October 17. <https://www.cbc.ca/news/canada/prince-edward-island/pei-upper-room-food-bank-relocating-1.7353712>
- Canada Revenue Agency (CRA) (2025). *List of charities and certain other qualified donees – advanced search*. <https://apps.cra-arc.gc.ca/ebci/hacc/srch/pub/dsplyAdvncdSrch>
- Charitydata (2025). *Advanced charity search*. <https://www.charitydata.ca/search>
- Desjardins, S. (2023). P.E.I. food banks busier than ever, with no signs of slowing down, *CBC News*, October 12. <https://www.cbc.ca/news/canada/prince-edward-island/pei-food-bank-demand-high-1.6993157>
- Food Banks Canada (2023). *Poverty report cards 2023*, 154p. <https://fbcblobstorage.blob.core.windows.net/wordpress/2023/09/PRC-Report-Final-19.09.23.pdf>
- Food Banks Canada (2024a). *Poverty report card*. <https://foodbanksCanada.ca/poverty-report-card/>
- Food Banks Canada (2024b). *Poverty report cards 2024*. 199p. <https://fbcblobstorage.blob.core.windows.net/wordpress/2024/05/Poverty-Report-Cards-2024-Final-003.pdf>
- Morse, J. (2024). Giving season over, but need remains at P.E.I. food banks, *CTV News Atlantic*, January 3. <https://atlantic.ctvnews.ca/more/giving-season-over-but-need-remains-at-p-e-i-food-banks-1.6709620>
- National Advisory Council on Poverty (NACP) (2022). *Transforming Our Systems: The 2022 Report of the National Advisory Council on Poverty*, Ottawa: Employment and Social Development Canada. https://www.canada.ca/content/dam/esdc-edsc/documents/programs/poverty-reduction/national-advisory-council/reports/2022-annual/NACP_2022-Report-EN-final.pdf
- Statistics Canada (2022a). *Focus on Geography Series, 2021 Census of Population – Prince Edward Island, Province*, December 16. <https://www12.statcan.gc.ca/census-recensement/2021/as-sa/fogs-spg/page.cfm?topic=1&lang=E&dguid=2021A000211>
- Statistics Canada (2022b). *Focus on Geography Series, 2021 Census of Population – Charlottetown, Census agglomeration*, December 16. <https://www12.statcan.gc.ca/census-recensement/2021/as-sa/fogs-spg/page.cfm?dguid=2021S0504105&topic=1&lang=E>
- The Upper Room Hospitality Ministry (2025a). *About the Organization*. <https://www.urhm.org/about-the-organization/>
- The Upper Room Hospitality Ministry (2025b). *Mission & Values*. <https://www.urhm.org/about-the-organization/mission-values/>
- Walton, V. (2024). New survey, online tool to track P.E.I.'s rural food security, as pantry use grows, *CBC News*, July 11. <https://www.cbc.ca/news/canada/prince-edward-island/pei-food-insecurity-increase-online-tool-1.7260748>

ABOUT THE AUTHORS

François Brouard, DBA, FCPA, FCA is a Full professor in the Sprott School of Business, Carleton University, founding director of the Sprott Centre for Social Enterprises / Centre Sprott pour les entreprises sociales (SCSE/CSES), director of the Professional Accounting Research Group (PARG) and co-director of Philab Ontario. francois.brouard@carleton.ca

Manuel Litalien, PhD is an Associate professor in the Department of Social Welfare and Social Development, Nipissing University and co-director of Philab Ontario. manuell@nipissingu.ca

Farnaz Zaredorahi is a PhD student in the Sprott School of Business, Carleton University, and member of the Professional Accounting Research Group (PARG).

[suggestion for citing the research note: Brouard, François, Litalien, Manuel, Zaredorahi, Farnaz (2025). *Food Banks Finances in Canada – An examination of charities in Prince Edward island*, PARG #2025-60RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, September, 14p.]

Copyright © 2025, François Brouard and Manuel Litalien
The views presented in this document do not represent official positions of the Professional Accounting Research Group (PARG), Sprott School of Business, or Carleton University.

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

<i>Province</i>	<i>National / Provincial Association</i>	<i>Main cities (CMA or CA)</i>	<i>Food banks</i>	<i>PARG 2025 - # RN</i>
	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