

Balance Sheet Comparison

Bytown Motorcycle Association

As of December 31, 2025

| DISTRIBUTION ACCOUNT | TOTAL | |
|------------------------------------------------|-------------------------|------------------------------|
| | AS OF DECEMBER 31, 2025 | AS OF DECEMBER 31, 2024 (PY) |
| Assets | | |
| Current Assets | | |
| Cash and Cash Equivalent | | |
| 0101 Bank of Nova Scotia | \$46,461.38 | \$34,883.30 |
| 0103 Savings | \$80,337.21 | \$78,775.10 |
| 0105 PayPal | \$11,523.81 | \$8,117.59 |
| 0108 Visa Refillable | \$0.00 | \$0.00 |
| 0110 Undeposited Funds | \$0.00 | \$0.00 |
| 0203 Petty Cash | \$0.00 | \$0.00 |
| Total for Cash and Cash Equivalent | \$138,322.40 | \$121,775.99 |
| Accounts Receivable (A/R) | | |
| 0301 Accounts Receivable (A/R) | \$0.00 | \$0.00 |
| Total for Accounts Receivable (A/R) | \$0.00 | \$0.00 |
| 0400 Blake MacMillan Fund | \$0.00 | \$0.00 |
| Total for Current Assets | \$138,322.40 | \$121,775.99 |
| Non-current Assets | | |
| Property, plant and equipment | | |
| 0610 Trailer and equipment | | |
| 1102 Trailer | \$5,850.00 | \$5,850.00 |
| 1110 Equipment | \$1,435.10 | \$1,435.10 |
| Total for 0610 Trailer and equipment | \$7,285.10 | \$7,285.10 |
| Total for Property, plant and equipment | \$7,285.10 | \$7,285.10 |
| Total for Non-current Assets | \$7,285.10 | \$7,285.10 |
| Total for Assets | \$145,607.50 | \$129,061.09 |
| Liabilities and Equity | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable (A/P) | | |
| 2001 Accounts Payable (A/P) | \$5,050.97 | \$448.51 |
| Total for Accounts Payable (A/P) | \$5,050.97 | \$448.51 |
| Credit Card | | |
| 0312 Other Receivables | \$0.00 | \$0.00 |
| 2010 Accrued Liabilities | \$1,448.30 | \$1,448.30 |
| 2100 Unknown - suspense | \$395.50 | \$395.50 |
| Total for Current Liabilities | \$6,894.77 | \$2,292.31 |
| Non-current Liabilities | | |
| Total for Liabilities | \$6,894.77 | \$2,292.31 |
| Equity | | |
| 2902 Retained Earnings | \$92,980.26 | \$100,461.02 |
| Profit for the year | \$11,943.95 | -\$7,480.76 |
| 2901 Opening Balance Equity | \$33,788.52 | \$33,788.52 |
| Total for Equity | \$138,712.73 | \$126,768.78 |
| Total for Liabilities and Equity | \$145,607.50 | \$129,061.09 |