



Domestic Violence and the Work Place
 Would you know what to do?
 Full Day Workshops:

November 9 - Regina
 November 14 - Saskatoon

Make It Our Business

<https://pathssk.org/events>

<http://business.saskchamber.com/events/details/make-it-our-business-saskatoon-322>
<http://business.saskchamber.com/events/details/make-it-our-business-regina-320>



CANADIAN WOMEN'S FOUNDATION

Until all of us
 have made it,
 none of us
 have made it.

Rosemary Brown
 CWF Founding Mother



Thursday, October 19, 2017

8:30-10:00 RISK ASSESSMENT AND MANAGEMENT WITH VULNERABLE POPULATIONS
 Ballroom
 Zoe Hilton, Randy Kroop, Mohammed Baobaid, Donna Martinson, Crystal Giesbrecht, Josie Nepinak
 Chair: Kate Rossiter

There is increasing recognition about the importance of risk assessment in managing domestic violence cases. Proper risk assessments may help prioritize safety and risk management strategies but are often not completed on a regular basis due to lack of training and resources. The plenary will focus on evidence-based tools and strategies. The panelists will highlight the unique lenses required when responding to diverse populations including Indigenous, immigrant/refugee, rural, remote and Northern women as well as children living with domestic violence. The importance of collaboration between community agencies, criminal justice partners, and the courts will be emphasized.

10:15-11:30 DOMESTIC HOMICIDE REVIEWS: WHAT HAVE WE LEARNED?
 Neil Websdale, Claudette Dumont-Smith, Tracy Porteous, Jo-Anne Dusek, Peter Jaffe
 Chair: Cathy Menard

Across Canada, the US and several other countries, domestic violence death review committees are now common vehicles to promote understanding about how to best respond to domestic homicides. Consistent themes have emerged on improving professional training, better access to services and improved evaluation on the implementation of best practices. Successful they have been in saving lives and recognizing the complexity of intersectional violence.



Annual Report 2017/2018



Annual General Meeting

10:00 a.m., June 6, 2018

Via Zoom Video conference:

<https://zoom.us/j/3065450899>

or call-in at 306-545-0899

- 1. Call to Order**
- 2. Adoption of the Agenda**
- 3. Minutes of Annual General Meeting, June 13, 2017**

4. Reports

- **Board Chairperson Report**
- **Financial Report**

Motion: To accept the audited financial statements for April 1, 2017 – March 31, 2018 as circulated and reviewed.

Motion: To appoint Asel Omurzakova of Priority Accounting Services CPA Prof. Corp. as auditor for fiscal year April 1, 2018 – March 31, 2019.

- **Executive Director's Report**
- 5. Appointment of Board Members**
 - Sarah Valli
 - Kathryn Boyce
 - Heather Lennox

6. Adjourn

PROVINCIAL ASSOCIATION OF TRANSITION HOUSES & SERVICES

Annual General Meeting

June 13, 2017

Wood Acres Retreat Centre, 690 7th Ave. SE, Moose Jaw

PARTICIPANTS:

Board:

Janet Tzupa, YWCA Regina
Heather Lennox, Southwest Crisis Services
Lori Lancaster, Moose Jaw Transition House
Louise Schweitzer, NEOSS
Christa Daku, Envision
Sandy Bashnick, Hudson Bay Family & Support Centre

Advisory Committee:

Carol Yoner, YWCA Regina
Laura Beddome, Southwest Crisis Services
Lynne Guick, Moose Jaw Transition House
Denise MacGregor, NEOSS
Suzanne Hehn, Regina Transition House
Melissa Vandale, Waskoosis Safe Shelter

STAFF MEMBERS:

Jo-Anne Dusel, Executive Director, PATHS
Crystal Giesbrecht, Director of Research and Communications, PATHS

REGRETS:

Board:

LaVern Dumka, Shelwin House
Karen Sanderson, Piwapan Women's Centre
Tanya Wiggins, Saskatoon Interval House
Kim Fisher, Saskatoon YWCA
Hayley Kennedy, PARTNERS Family Services
Stephanie Taylor, Regina Transition House
Karen McGillivray, Family Service Regina
(vacant) Battlefords Interval House
(vacant) SOFIA House
(vacant) SIGN (Society for the Involvement of Neighbours)
(vacant) Project Safe Haven

Advisory Committee:

Erin Stacheruk, Shelwin House
Leesa Gross, Shelwin House
Cameron Derrow, Saskatoon Interval House
Kristen Brown, Saskatoon YWCA
Emily Schemenauer, PARTNERS Family Services
Nola Mahingen, YTC Safe Haven
Alana Rabby Dowling, Family Service Saskatoon

Non-Board:

(vacant) Family Service Saskatoon
Cecile Mistickokat, Waskoosis Safe Shelter
Frances Montgrand, Qu'Appelle Safe Haven Shelter
Anna Crowe, WISH Safe House

STAFF MEMBERS:

Kirsten Lawson, Director of Member Programs and Services, PATHS

NON-BOARD MEMBERS:

None

1. Heather Lennox called the meeting to order at 1:15 p.m.
2. Quorum established.
3. Amendments to the agenda:
 - Article 2: Mission added to the agenda.
 - An additional amendment to Article 8 Board and Association Structure (8.5) proposed with the agreement of the table.**MOTION:** Janet/Louise moved to adopt the agenda as amended.
Carried
4. **MOTION:** Christa/Sandy moved to approve the minutes of the Annual General Meeting, June 7, 2016.
Carried
5. Adoption of Audited Financial Statements.
MOTION: Lori/Suzanne moved to ratify the email motion (of May 29, 2017) to accept the audited financial statements for April 1, 2016- March 31, 2017.
Carried
6. **MOTION:** Lori/Janet moved to appoint Sharon Gimas as auditor for the fiscal year April 1, 2017- March 31, 2018.
Carried
7. Reports
 - a. Financial Report- provided in the AGM package
 - b. Chairperson's Report- provided in the AGM package
 - c. Executive Director's Report- provided in the AGM package**MOTION:** Sandy/Louise moved to accept the Reports.
Carried
8. Ratification of the Changes to Bylaws
 - a. Article 2 Mission: To collaborate with PATHS members, and to provide research, program development, awareness, and education on interpersonal violence to all.
MOTION: Heather/Lori
Carried
 - b. Article 3 Values:
PATHS values are:
Pace
Equality
Awareness
Collaboration
Empowerment
MOTION: Heather/Lori
Carried

c. Article 6 Membership:

- 6.1 1. Membership is open to agencies providing services and programs around the issues of family violence and who meet the criteria for membership as established by the Board of Directors. The Board of Directors must approve all memberships.
2. There shall be two (2) classes of membership:
 - * Class A: agencies with a mandate to provide services specifically around domestic violence, such as operating a Shelter, Second Stage or related services in the Province of Saskatchewan.
 - * Class B: agencies or individuals with a vested interest in domestic violence
3. Each agency from the Class A membership shall be entitled to appoint two (2) representatives to the Advisory Council each year.
4. Each Class A member agency may elect to sit on the Advisory Council, Staff Advisory Committee or as member of a special or ad-hoc committee.
5. Class B members may elect to have representatives sit on special or ad-hoc committees.
6. Representatives from the Class A members may nominate individuals from their agency to be considered for a position on the Board of Directors. Agency representatives elected to the Board of Directors do not have to be Executive Directors or equivalent.
7. Agencies that are a part of the Class A membership shall be entitled to two votes at the Annual General Membership Meeting.

MOTION: Heather/Suzanne

Carried

d. Motion to Amend Article 7: Membership Fees **Withdrawn**

e. Article 8 Board and Association Structure:

- 8.1 The Board of Directors shall elect the new Executive at the first meeting following the AGM.
- 8.2 The Executive of the Association who shall make up the Board Executive shall be the following:
 - (a) Chair
 - (b) Vice Chair
 - (b) Treasurer
 - (c) Secretary
- 8.3 Executive positions cannot be held by the same Board member for more than two consecutive terms.
- 8.4 Positions on the Board of Directors shall be held for terms of 2 years for Class A members and 3 years for Class B members.
- 8.5 Elected members shall take office immediately following the meeting at which they were elected.
- 8.6 The Executive committee shall be responsible and make decisions for any emergency issues that may arise between board meetings.
- 8.7 All decisions made by the Executive committee shall be reported to the Board of Directors immediately.

MOTION to approve changes to 8.1, 8.2, 8.3, 8.4, 8.6, and 8.7: Suzanne/Lori

Carried

MOTION to approve changes to 8.5: Janet/Melissa

Carried

f. Article 9 Meetings of the Board of Directors:

- 9.1 There shall be a minimum of two (2) Board of Directors' meetings in each fiscal year, designated by Co- Chairpersons or at the request of two Board members.
- 9.2 A minimum of five (5) 50% of Board members shall constitute a quorum at a general meeting of the Board of Directors.
- 9.3 Each Board member is entitled to one vote.
- 9.4 In order for a motion to carry, a simple majority of the votes of those present and eligible to vote is required.
- 9.5 Accurate recordings of all official business and proceedings must be kept on file.
- 9.6 The first meeting of each new Board of Directors shall be held within one month of the Annual Meeting of the Association.

MOTION: Heather/Suzanne

Carried

g. Article 10 Special Meetings:

- 10.1 Special Meetings of the Association may be called on the order of the Co-Chairpersons or Vice Chair, whenever it is deemed necessary or on the written request of at least 25% of Class A members in good standing.

MOTION: Louise/Sandy

Carried

h. Article 11 Annual General Meetings:

- 11.1 The Annual General meeting of the membership of the Association shall be held annually prior to June 30th of each year. A minimum of 10 persons from Class A members shall constitute a quorum of the Annual General Meeting.
- 11.2 The purpose of the Annual General Meeting is for receiving and approving reports, electing the Board of Directors, appointing auditors for the ensuing year, setting the strategic direction, and for the transaction of such other business relative to the affairs of the Association.
- 11.3 The Board shall place before the members at every Annual General Meeting:
 - (a) Financial statements for the year ended not more than four months before the Annual General Meeting;
 - (b) The report of the auditor;
 - (c) Any further information respecting the financial affairs of the Association.
- 11.4 All members of the Association shall be notified in writing at least thirty (30) days in advance of the Annual General Meeting date.

MOTION: Lori/Melissa

Carried

i. Article 12 Standing Committees:

- 12.1 The Association shall have the following standing committees:
 - (a) Executive Committee
 - (b) Human Resources Committee
 - (c) Membership Committee
 - (d) Staff Advisory Committee
 - (e) Audit Committee
 - (f) Governance Committee

MOTION: Suzanne/Lori

Carried

j. Article 13 Special and Ad Hoc Committees:

13.1 Special committees may be appointed by the Board of Directors at any time to carry out the objectives of the organization and may be dissolved by a motion of the Board.

13.2 Ad Hoc committees may be appointed by the Board of Directors for a specific purpose on precise terms of reference which state that the committee shall cease to function upon completion of a specific task.

MOTION: Heather/Christa

Carried

k. Motion to Amend Article 15: Fiscal and Membership Terms **Withdrawn**

9. PATHS' Proposed New Governance Structure

a. Nominations Committee

Members: Janet, Melissa, Heather, Jo-Anne (staff)

MOTION: Sandy/Louise

Carried

b. Membership Fees

- Annual membership fees shall be reviewed and set by the Association at the Annual General Meeting.

- Annual membership fees for the Class A members shall be \$500 per agency member

- Annual membership fees for the Class B members shall be as follows:

- a. Agencies who are applying for Class B memberships the fees will be \$250 annually

- b. Individuals who are applying for Class B memberships the fees will be \$50 annually

MOTION: Louise/ Janet

Carried

10. Election of Board of Directors for two-year term, June 2017- June 2019

Melissa Vandale Karen Sanderson

Christa Daku Stephanie Taylor

Janet Tzupa Tanya Wiggins

Lori Lancaster Sandy Bashnick

MOTION to accept the Board of Directors: Lynne/Denise

Carried

11. **MOTION:** Janet/Carol moved to adjourn the AGM at 2:20 p.m.

Carried

Chairperson

Secretary

Minutes Submitted by: Crystal Giesbrecht

2017-2018 Board of Directors Chairperson Report

It truly is hard to believe it has been a year since I have been elected in the position of Chairperson. It has been a year of growth and challenges throughout the 2017-2018 fiscal year.

Thank you to the PATHS' staff for their dedication and compassion for our vision of living in a society free of violence. Without the passion and drive of individuals like yourselves, PATHS would never be able to make such a difference in this province, country and the world today.

PATHS Mission to collaborate with PATHS members, to provide research, program development, awareness and education on interpersonal violence to all continues to be the focus of the Association. We are truly living our values of Peace, Equality, Awareness, Collaboration and Empowerment, in this we are a strong united front against abuse.

This past year has been a year of transition for the PATHS Board of Directors and Advisory Committee. After much discussion and structure planning it was decided to change the structure of the Board of Directors which has streamlined the role of the Board as well as enabled the Advisory Committee to focus on what is most important and be able to spend more time networking, programming and talking about the important topics that face all of the members on a daily basis.

I am proud to be a part of such an amazing association that continues to support so many people in our province. To my fellow board colleagues, thank you for your level of dedication and commitment to PATHS it is an honour and a pleasure to sit amongst so many professionals.

On behalf of the Board of Directors – I extend my heartfelt gratitude to Jo-Anne, Crystal & LeeAnn for their continuing outstanding advocacy and support to the victims of violence against women and children. You all are the heart and soul of this association.

The province should be extremely proud of the work done by PATHS. We are truly fortunate to have an association with such a clear and articulate feminist vision and mission in our province.

Thank you for caring to make a difference.

“Alone we can do so little, together we can do so much.” Hellen Keller

Sandy Bashnick



Executive Director's Report

As I look back at the past year I am amazed at the progress PATHS has made in pursuing our strategic direction. Our four areas of focus are Member Services, Knowledge Transfer and Capacity Building, Governance and Financial Performance.

Some highlights of our accomplishments include:

Member Services:

- An updated website with easier access to resources and information
- 455 phones and pre-paid time cards distributed through the Phones for a Fresh Start Program
- ODARA training for member agency staff

Knowledge Transfer and Capacity Building:

- At least 84 media articles including TV, radio, online and newspaper stories that include interviews with PATHS' staff or mention PATHS work
- Presentations by PATHS' staff at The Link Conference in Regina and the Canadian Domestic Homicide Prevention Initiative Conference in London, ON
- Make it our Business presentations to service providers, business and union groups
- 35 education sessions presented to RCMP Cadets

Governance:

- Restructured the Board of Directors to limit the total number of directors and allow for members of the general public to become directors, started meeting by video conference and increased the total number of board meetings
- Changed our Bylaws to allow for individuals and agencies become Associate Members of PATHS
- Reviewed our progress on the strategic direction at Advisory Council meetings

Financial Performance:

- Continued to diversify our income stream which now includes fee for service (training), grants from multiple funders, conference sponsorship, and donations

In October we released "*Intimate Partner Violence and the Workplace: A Saskatchewan Report*" which provided recommendation to employers and the provincial and federal governments on supporting employees who are experiencing Intimate partner violence. On December 6, 2017, the government announced the Saskatchewan Employment (Interpersonal Violence Leave) Amendment Act which allows 10 days of protected, unpaid leave. While PATHS will continue to advocate for paid leave and other legislative and policy changes, we believe this is an important first step.

In July, 2015 PATHS wrote to the provincial government calling on them to establish a Domestic Homicide Review process here in Saskatchewan. In October of 2016, the government announced a pilot review and PATHS was represented on the panel. We know that by examining the specific circumstances that lead to each death we can identify risk factors, gaps in services and missed opportunities for intervention. These informed the 19 recommendations put forward by the panel in their final report.

Our four-year project *Nato' we ho win*, which is Cree for the art of Self-healing, funded by the Public Health Agency of Canada, examines the impact of regaining traditional knowledge and taking part in traditional cultural creative activities for Indigenous women who have experienced family or intimate partner violence. In the past year we ran nine *Nato' we ho win* groups in three Saskatchewan communities, Prince Albert, Regina and Moose Jaw.

PATHS has partnered with Moose Jaw Pride in the *Safer Transitions: Welcoming Gender Diversity in Saskatchewan's Shelters* project, with researchers across the prairies on the *Adjusting to New Life in the Prairies: Needs of Newcomer Women Who Experience Intimate Partner Violence* project and with the developers of the ODARA risk assessment at Waypoint Research Institute updating shelter scenarios for training and certification.

We continue to collaborate with STOPS to Violence and Sexual Assault Services of Saskatchewan (SASS), along with the SSPCA, the labour movement other community agencies and government as part of our efforts to achieve our mission of a society free from violence.

Respectfully submitted by

A handwritten signature in cursive script, reading "Jo-Anne Dusel".

Jo-Anne Dusel
Executive Director

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Audited Financial Statements

For the year ending March 31, 2018

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

March 31, 2018

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Priority Accounting Services CPA Prof. Corp.
2144 Cornwall Street,
Regina, SK S4P 2K7
306-565-2777 ph
306-565-2633 fax

Independent Auditors' Report

To the Board of Directors
Provincial Association of Transition Houses and Services of Saskatchewan Inc.

We have audited the accompanying financial statements of Provincial Association of Transition Houses and Services, which comprise the Statement of financial position as at March 31, 2018, and the Statements of operations, net assets and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management' Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Provincial Association of Transition Houses and Services as at March 31, 2018, and its financial performance and its cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.

June 5, 2018

Priority Accountants CPA
Priority Accounting Services CPA Prof. Corp.
Chartered Professional Accountants

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Statement of Financial Position

March 31, 2018

	Note	2018	2017
Assets			
Current Assets			
Cash		\$ 101,164	\$ 132,749
Accounts receivable, net of allowances	2.	3,184	3,440
Prepaid expenses		2,054	2,703
Total Current Assets		106,402	138,892
Property, plant and equipment, net of accumulated amortization	3.	1,587	1,238
Pension fund	4.	5,686	-
Term investments	5.	27,058	21,818
Total Assets		\$ 140,733	\$ 161,948
Liabilities and Net Assets			
Current Liabilities			
Accounts payable and accrued liabilities	6.	\$ 12,422	\$ 504
Deferred income/revenue	7.	70,488	116,426
Total Current Liabilities		82,910	116,930
Net Assets			
Unrestricted Net Assets		57,823	45,018
Total Liabilities and Net Assets		\$ 140,733	\$ 161,948

Approved on Behalf of the Board:

Zanya Wiggins, Vice-Chair
Sandy Bashnick —

The accompanying notes are an integral part of these financial statements.

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Statement of Operations

For the Year Ended March 31, 2018

	2018	2017
Revenue		
Grants- Schedule 1	\$ 362,691	\$ 311,096
Membership fees	10,500	10,000
Conference	7,502	20,080
Donations Income	4,445	875
International Womens Day	533	2,028
Fees for services and other income	4,059	4,302
Interest income	1,144	637
Total revenue	390,874	349,018
Operating expenses		
Amortization of tangible assets	529	432
Computer-related expenses	1,582	2,352
Conference expenses	945	19,559
Employee benefits	8,897	6,978
Insurance	1,805	1,805
Interest and bank charges	67	68
Meetings and conventions	19,326	20,587
Memberships and licenses	1,237	525
Office expenses	3,356	5,385
Participant incentives and members services	14,150	6,807
Professional fees	1,870	3,417
Program materials	22,250	9,529
Promotion and other	1,611	2,243
Rental	24,716	25,300
Salaries and wages	127,130	104,502
Sub-contract and honorarium fees	119,773	110,242
Travel expenses	23,995	20,640
Utilities	4,830	3,446
Total operating expenses	378,069	343,817
Excess of revenue over expenses	\$ 12,805	\$ 5,201

The accompanying notes are an integral part of these financial statements.

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Statement of Net Assets

For the Year Ended March 31, 2018

	2018	2017
Net assets, beginning balance	\$ 45,018	\$ 39,817
Excess of revenue over expenses	12,805	5,201
Net assets, ending balance	\$ 57,823	\$ 45,018

The accompanying notes are an integral part of these financial statements.

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Statement of Cash Flows

For the Year Ended March 31, 2018

	Note	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:			
Excess of revenue over expenses	\$	12,805	\$ 5,201
Depreciation, depletion and amortization		529	432
Accounts receivable		(500)	-
GST Receivable		910	(2,408)
Interest receivable		(60)	12
Pension		(5,686)	-
Accounts payable		5,545	504
Deferred income		(45,938)	9,987
Source deductions		6,278	(1,217)
Increase (decrease) in prepaid		649	(603)
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES		(25,468)	11,908
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments to acquire property, plant, and equipment		(877)	(3,233)
Payments from grants for equipment		-	3,233
Proceeds from sale of investments		-	27,407
Investments purchased		(5,240)	(21,818)
NET CASH USED BY INVESTING ACTIVITIES		(6,117)	5,589
CASH FLOWS FROM FINANCING ACTIVITIES:			
OTHER ACTIVITIES:			
Net cash increase (decreases) in cash and cash equivalents		(31,585)	17,497
Cash and cash equivalents at beginning of period		132,749	115,252
Cash and cash equivalents at end of period	\$	101,164	\$ 132,749

Cash and cash equivalents consist of the following:

Cash	\$	101,164	\$	132,749
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The accompanying notes are an integral part of these financial statements.

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Notes to the Financial Statements

For the Year Ended March 31, 2018

1. Significant Accounting Policies

a. Nature of Association

Provincial Association of Transition Houses and Services of Saskatchewan Inc. (PATHS) a non-profit organization formed in 1984. The association active members are shelters, satellites, and second stage houses. The Board of Directors includes the Directors/ Executive Directors of their designate of the active member. The mission of PATHS is to create a society free of violence against women and their children.

b. Basis of accounting

These financial statements are prepared using Canadian Accounting Standards for Not-for-Profit Organizations.

c. Cash and cash equivalents

Cash and cash equivalents includes chequing and saving bank accounts, and petty cash. These are valued at cost which approximates market value.

d. Property, plant and equipment

Property, plant and equipment is carried at cost. Grants intended to finance capital assets acquisition are netted against the cost of the assets. Depreciation is calculated using the declining balance method with the following rates:

-Computer and office equipment at 30%

-Furniture and equipment at 20%

-Computer software at 50%

e. Income taxes

The association is exempt from paying corporate taxes under the section 149(1)(I) of Canadian Income Tax Act paragraph for Not-for-Profit Organizations.

f. Financial instruments

Financial instruments are recorded at fair value on initial recognition and are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has elected to carry its guaranteed investment certificates at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Notes to the Financial Statements

For the Year Ended March 31, 2018

1. Significant Accounting Policies continued

f. Financial instruments continued

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount of timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

g. Revenue recognition

PATHS 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 fees are recorded in revenue over the period to which the membership relates. Interest income is earned over the maturity of the investment.

h. Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and may have impact on future periods.

No estimates have been made by the management in 2018 fiscal year.

2. Receivables

Accounts receivable consist of the following:

	2018	2017
Membership receivable	\$ 500	\$ -
GST receivable	2,602	3,418
Interest receivable	82	22
Total	\$ 3,184	\$ 3,440

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Notes to the Financial Statements

For the Year Ended March 31, 2018

3. Property, plant and equipment

Property, plant and equipment consist of the following:

	Cost	Accumulated Depreciation and Grants received to buy assets	2018 Net Book Value	2017 Net Book Value
Computer equipment	\$ 4,678	\$ (4,374)	\$ 304	\$ 433
Furniture	5,047	(4,583)	464	580
Office equipment	1,782	(1,625)	157	225
Equipment	2,508	(1,912)	596	-
Computer software	567	(501)	66	-
Computer equipment-funded by grant	4,236	(4,236)	-	-
Office equipment-funded by grant	1,791	(1,791)	-	-
Computer software-funded by grant	364	(364)	-	-
Total	\$ 20,973	\$ (19,386)	\$ 1,587	\$ 1,238

4. Pension

The association has entered into a defined benefit pension plan, managed by Great West Life Insurance (GWL). As at March 31, 2018, three employees qualified to be enrolled. There are number of requirements created by the association for entitlement to pension benefit plan to its employees. Company's portion of contribution as at year end was \$ 2,877.

5. Investments

	2018	2017
Conexus term deposit, due on February 26, 2019, with annual interest rate @ 1.100%	\$ 22,058	\$ 21,818
Conexus term deposit, due on December 7, 2019, with annual interest rate @ 1.750%	5,000	-
Total	\$ 27,058	\$ 21,818

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Notes to the Financial Statements

For the Year Ended March 31, 2018

6. Accounts payable and accrued expenses

Accounts payable consist of the following:

	2018	2017
Trade accounts payable	\$ 6,144	\$ 504
Employee deductions payable	6,278	-
Total	\$ 12,422	\$ 504

7. Deferred revenue

	2018			
	PAF	Status of Women	International Women	Total Deferred Revenue
Unspent at March 31, 2017	\$ -	\$ 114,006	\$ 2,420	\$ 116,426
Grants received	30,000	-	2,800	32,800
Other fundings received/ or interest earned	-	-	1,262	1,262
Expenses paid	-	(80,000)	-	(80,000)
Unspent at March 31, 2018	\$ 30,000	\$ 34,006	\$ 6,482	\$ 70,488

	2017			
	Status of Women	International Women	Total Deferred Revenue	
Unspent at March 31, 2016	\$ 86,655	\$ 2,048	\$ 88,703	
Funding received	164,000	2,400	166,400	
Interest earned	41	-	41	
Expenses paid	(136,690)	(2,028)	(138,718)	
Unspent at March 31, 2017	\$ 114,006	\$ 2,420	\$ 116,426	

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Notes to the Financial Statements

For the Year Ended March 31, 2018

8. Economic dependance

PATHS currently receives significant revenues in grants. As a result, the association is dependent upon the continuance of these grants to maintain operations at their current level.

9. Credit risk

Exposure to credit risk, interest rate risk and liquidity risk arise in the normal course of the Association's operations.

Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss.

The association's principal financial assets are cash, accrued interest receivable and guaranteed term investments. The carrying amounts of financial assets in the statement of financial position represent the association's maximum credit exposure at the balance sheet date. The amounts disclosed in the statement of financial position are net of allowance for doubtful accounts, estimated based on previous experience and an assessment of the current economic environment. The association does not have significant exposure to any individual customer and has not incurred any significant bad debts during the year. Dealing with institutions that have strong credit ratings minimizes credit risk related to cash and guaranteed investment certificates.

Liquidity risk:

Liquidity risk is the risk that the association will not be able to meet a demand for cash or fund its obligations as they come due. Liquidity risk also includes the risk of the association not being able to liquidate assets in a timely manner at a reasonable price.

The association monitors its cash flow throughout the year to ensure its billing practices take into account the timing and level of its cash obligations. The association has sufficient funds from which to operate and this risk is considered to be low.

10. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The prior year audit was prepared by another accounting firm.

Provincial Association of Transition Houses and Services

For the Year Ended March 31, 2018

Schedule of Grants Revenue

	2018	2017
CWF	\$ 23,000	\$ -
CIF	-	27,736
Justice funding	40,170	40,170
PHAC	216,421	103,315
RCMP	3,100	3,225
Status of Women	80,000	136,650
Total grants	\$ 362,691	\$ 311,096

The accompanying notes are an integral part of these financial statements.