Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Financial Statements

March 31, 2026

RDS | Chartered Professional Accountant

Independent Auditor’s Report

To the Members of Provincial Association of Transition Houses and Services of Saskatchewan Inc.:

Opinion

I have audited the financial statements of Provincial Association of Transition Houses and Services of Saskatchewan Inc. (the Association), which comprise the statement of financial position as at March 31, 2026, and the statement of operations, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2026 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Association in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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INDEPENDENT AUDITOR'S REPORT *(continued)*

- Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements (including the disclosures), and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Robert D Szautner

Regina, Saskatchewan
June 4, 2026

Robert D. Szautner
Chartered Professional Accountant

Provincial Association of Transition Houses and Services of Saskatchewan Inc.
Statement of Financial Position
As at March 31, 2026

	2026	2025
Assets		
Current		
Cash and cash equivalents	**690,938**	463,115
Accounts receivable	**80,323**	2,567
Prepaid expenses	**9,553**	28,545
Short term investments *(Note 3)*	**56,263**	55,980
	837,077	550,207
Capital assets *(Note 4)*	**6,183**	6,314
Long term investments *(Note 3)*	**43,665**	41,360
	886,925	597,881
Liabilities		
Current		
Accounts payable	**18,901**	4,435
Wages and vacation payable	**15,263**	15,316
Deferred contributions *(Note 5)*	**344,234**	154,713
	378,398	174,464
Net Assets		
Unrestricted	**448,337**	363,267
Contingency Reserve *(Note 6)*	**60,000**	60,000
Louise Burns Murray Memorial Reserve *(Note 6)*	**190**	150
	508,527	423,417
	886,925	597,881

Approved on behalf of the Board

S. Taylor
Director

J Angus
Director

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, 2026

	2026	*2025*
Revenue		
Grants *(Schedule 1)*	**562,604**	563,927
Membership fees	**18,750**	11,850
Conference	**-**	38,484
Donations	**7,175**	10,910
Fee for service - training	**66,897**	21,842
Honoraria	**4,659**	11,961
Other	**184**	2,000
Interest	**7,337**	9,884
	667,606	670,858
Expenses		
Amortization	**2,247**	1,821
Board and advisory	**28,939**	23,442
Conference	**-**	35,558
Contractor fees	**-**	16,381
Employee benefits	**21,447**	24,964
Facilities for meetings & training	**9,708**	14,132
Insurance	**1,682**	1,606
Interest and bank charges	**765**	406
Memberships and licenses	**1,406**	1,421
Office expenses	**18,978**	13,449
Professional fees	**99,358**	111,651
Program materials	**594**	13,184
Publicity and promotion	**53,011**	44,586
Rental	**25,229**	25,229
Salaries and wages	**261,500**	251,460
Staff development	**3,030**	3,293
Telephone and website	**12,561**	4,921
Training	**4,524**	14,117
Travel expenses	**37,517**	28,935
	582,496	630,556
Excess of revenues over expenses	**85,110**	40,302

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

Provincial Association of Transition Houses and Services of Saskatchewan Inc.
Statement of Changes in Net Assets
For the year ended March 31, 2026

	Contingency Reserve	*Louise Burns Murray Memorial Reserve*	*Unrestricted*	*2026*	*2025*
Net assets, beginning of year	**60,000**	**150**	**363,267**	**423,417**	383,115
Excess of revenue over expenses	**-**	**40**	**85,070**	**85,110**	40,302
Net assets, end of year	**60,000**	**190**	**448,337**	**508,527**	423,417

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, 2026

	2026	2025
Cash provided by (used for) the following activities		
Operating activities		
Excess of revenues over expenses	**85,110**	40,302
Items not affecting cash:		
Amortization	**2,247**	1,821
Net change in non-cash working capital items:		
Accounts receivable	**(77,750)**	-
GST receivable	**(6)**	3,113
Prepaid expenses	**18,991**	(27,381)
Accounts payable	**14,466**	1,195
Wages and vacation payable	**(53)**	(9,129)
Payroll remittances payable	**-**	(5,369)
Deferred contributions	**189,520**	30,604
	232,525	35,156
Investing activities		
Acquisition of capital assets	**(2,115)**	(3,621)
(Acquisition) sale of investments	**(2,587)**	27,273
	(4,702)	23,652
Increase in cash resources	**227,823**	58,808
Cash resources, beginning of year	**463,115**	404,307
Cash resources, end of year	**690,938**	463,115

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

1. Nature of operations

Provincial Association of Transition Houses and Services of Saskatchewan Inc. (the Association) was incorporated in 1984 under the Non-Profit Corporation Act, 1995. The Association's active members are shelters, family violence counselling services, and second stage houses. The mission of the association is to create a society free of violence against women and their children. The Association is incorporated under the Non-Profit Corporations Act of Saskatchewan and under the current provisions of the Income Tax Act, as a not-for-profit corporation, the Association is exempt from income tax.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations using the following significant accounting policies:

Cash and cash equivalents

The Association's policy is to present bank balances and term deposits with a maturity period of three months or less from the date of acquisition under cash and cash equivalents.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred or restrictions are met. Unspent amounts are included in deferred contributions. In the event funds are not used in accordance with the funding agency agreement, grant funds must be returned to the funding agency.

Unrestricted contributions are recognized in revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital assets

Capital assets are recorded at cost and amortized using the declining-balance method to amortize the cost of assets over their estimated useful lives. Management reviews the estimates of useful lives of the assets every year and adjusts them on a prospective basis, if needed.

	Rate
Computer and office equipment	30%
Furniture and equipment	20%
Computer software	50%

Financial instruments

The Association recognizes its financial instruments when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

The Association subsequently measures investments in equity instruments quoted in an active market at fair value, with changes in fair value recognized in operations. Fair value is determined by reference to quoted market prices. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and financial liabilities are subsequently measured at amortized cost..

Measurement uncertainty

The preparation of financial statements in conformity 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.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

3. Investments

Investments consist of the following:

Short term investments

	2026	2025
RBC term deposit, market linked return, maturing January 7, 2027	**30,000**	-
Conexus term deposit, 3.10%, maturing October 17, 2026	**26,263**	25,350
Conexus term deposit, 4.42%, maturing December 21, 2025	**-**	30,630
	56,263	55,980

Long term investments

	2026	2025
Conexus term deposit, 4.00%, maturing September 27, 2027	**11,814**	11,360
Conexus term deposit, 2.60%, maturing December 21, 2027	**31,851**	-
RBC term deposit, market linked return, maturing January 7, 2027	**-**	30,000
	43,665	41,360

4. Capital assets

	Cost	**Accumulated Amortization**	**2026 Net Book Value**	2025 Net Book Value
Computer equipment	**15,241**	**11,934**	**3,307**	**2,155**
Furniture	**5,047**	**4,969**	**78**	**97**
Office equipment	**4,697**	**4,612**	**85**	**121**
Equipment	**10,219**	**8,237**	**1,982**	**2,478**
Computer software	**2,963**	**2,232**	**731**	**1,463**
	38,167	**31,984**	**6,183**	**6,314**

5. Deferred contributions

Funding received for specific projects has been deferred and will be recognized as revenue when related expenses are incurred:

Funder/Program	Balance, Beginning of year	Funding Received	Funding Spent	*Balance, End of year*
Anonymous Donor	25,774	-	(25,774)	-
Government of Canada				
WAGE – Gender Based Violence Program	46,231	84,483	(130,714)	-
WAGE – Review, Revise and Relaunch	551	114,864	(115,415)	-
Government of Saskatchewan Ministry of Justice				
Childhood Trauma Informed Play & Learning	-	225,000	-	225,000
Common Intimate Partner Violence Assessment Tool	71,395	168,158	(148,789)	90,764
Safe & Together Pilot	3,136	4,165	(7,301)	-
Effective Workplace Response to Violence	-	27,000	-	27,000
Respect Study	7,626	-	(6,156)	1,470
	154,713	623,670	(434,149)	344,234

6. Reserves

The Association has the following internally restricted reserves:

Contingency Reserve – the organization has a policy to maintain $60,000 in a restricted reserve to maintain core services should all funding sources become unavailable. This surplus will be used to maintain the organization for the purpose of securing new sources of funding or to wrap up operations.

Louise Burns Murray Memorial Reserve – the organization has internally restricted certain donations received to be used on specific projects after consultation with the family of Louise Burns Murray.

7. Financial instruments

The Association as part of its operations carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its financial obligations as they come due. The Association manages liquidity by maintaining adequate cash on hand to provide for the ongoing management and operations of the Association. In addition, the Association continuously monitors and reviews both actual and forecasted cash flows.

Interest rate risk

Interest rate risk refers to the effect on the fair value of future cash flows of a financial instrument due to fluctuations in interest rates. The Association's interest-bearing investments are exposed to interest rate risk.

8. Employee benefit plans

The Association has entered into a defined contribution pension plan, managed by Canada Life. As at March 31, 2026, four employees qualified to be enrolled. There are a number of requirements created by the Association for entitlement to pension benefit plan to its employees. The Association's portion of contribution as at year end was $14,562 (2025 - $16,761).

9. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Provincial Association of Transition Houses and Services of Saskatchewan Inc.

Schedule 1
Schedule of Grant Revenues
For the year ended March 31, 2026

	2026	*2025*
Anonymous Donor	**25,774**	49,226
Government of Canada		
Red Flag Awareness Program	**77,750**	-
WAGE – Gender Based Violence Program	**131,034**	227,441
WAGE – Review, Revise and Relaunch	**115,415**	120,969
Government of Saskatchewan		
Common Intimate Partner Violence Assessment Tool	**148,789**	61,809
Provincial Coordination Services	**45,385**	45,385
Safe & Together Pilot	**7,301**	34,349
North Battleford Pilot Program	**-**	15,954
Respect Study	**6,156**	3,794
South Sask Community Foundation	**5,000**	5,000
	562,604	563,927