

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Financial Statements

Year Ended March 31, 2021

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Canadian Parents for French - Saskatchewan Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Canadian Parents for French - Saskatchewan Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Directors have reviewed and approved these financial statements.

The financial statements have been audited on behalf of the members by Virtus Group Chartered Professional Accountants & Business Advisors LLP, in accordance with Canadian generally accepted auditing standards.

Karen Pozniak - Executive Director

Janet Loseth - President

INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Parents for French - Saskatchewan Inc.

Opinion

We have audited the financial statements of Canadian Parents for French - Saskatchewan Inc. (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Emphasis of Matter

We draw attention to Schedules 1 through 6 to the financial statements, which provide allocations of the amounts reported on the statement of revenues and expenditures between the six projects and reporting centers of the Organization. We were not engaged to provide assurance on the allocations used to determine the amounts reported on these schedules, and as such, those allocations are unaudited. Readers are cautioned that the information may not be appropriate for their purposes.

Other Matter

Our report on these financial statements is provided solely for the use by the Organization and should not be used for any other purposes

The financial statements for the year ended March 31, 2020 were audited by another Chartered Professional Accounting firm who expressed an unmodified opinion on those financial statements on September 15, 2020.

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 ASNPO, 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Independent Auditor's Report to the Members of Canadian Parents for French - Saskatchewan Inc.
(continued)

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 our 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 Organization'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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization 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.

We 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 we identify during our audit.

Saskatoon, Saskatchewan
September 29, 2021



CHARTERED PROFESSIONAL ACCOUNTANTS

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Statement of Financial Position

March 31, 2021

| | 2021 | 2020 |
|--|------------|------------|
| ASSETS | | |
| Current | | |
| Cash | \$ 220,734 | \$ 143,397 |
| Accounts receivable | - | 4,621 |
| Goods and services tax recoverable | 1,849 | 3,096 |
| Inventory | 11,700 | 13,276 |
| Prepaid expenses | 2,449 | 1,829 |
| | 236,732 | 166,219 |
| Capital assets (Note 3) | 4,961 | 1,832 |
| Lending library | 412 | 412 |
| | \$ 242,105 | \$ 168,463 |
| LIABILITIES AND NET ASSETS | | |
| Current | | |
| Accounts payable and accrued liabilities | \$ 6,020 | \$ 7,597 |
| Employee liabilities | 10,733 | 4,641 |
| Deferred revenue (Note 4) | 87,487 | 21,416 |
| | 104,240 | 33,654 |
| Net assets | | |
| Endowment fund (Note 6) | 91,867 | 91,867 |
| Unrestricted fund | 25,037 | 25,110 |
| Contingency fund (Note 7) | 16,000 | 16,000 |
| Capital asset fund | 4,961 | 1,832 |
| | 137,865 | 134,809 |
| | \$ 242,105 | \$ 168,463 |

Significant event (Note 11)

Lease commitments (Note 8)

Approved by the Directors

_____ Director

_____ Director

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Statement of Revenues and Expenditures

Year Ended March 31, 2021

| | 2021 | 2020 |
|--|------------|------------|
| Grant revenues | | |
| Canadian Heritage (<i>Note 9</i>) | \$ 115,240 | \$ 179,196 |
| Canadian Heritage - OL Support Grant (<i>Note 9</i>) | 25,386 | 21,084 |
| French Education Branch (<i>Note 9</i>) | 138,500 | 138,500 |
| Human Resources Development Canada | 24,298 | 17,137 |
| | 303,424 | 355,917 |
| Other revenues | | |
| Advertising | - | 100 |
| Donations | - | 890 |
| Interest | 494 | 962 |
| Memberships and registration fees | 4,662 | 28,886 |
| | 5,156 | 30,838 |
| | 308,580 | 386,755 |
| Expenditures | | |
| Amortization | 755 | 458 |
| Awards and bursaries | 7,343 | 3,911 |
| Chapter rebates | - | 6,403 |
| Computer maintenance | 675 | - |
| Delivery, freight and express | 1,116 | 1,741 |
| Food | - | 1,603 |
| Honoraria | 7,002 | 4,854 |
| Insurance | 135 | 628 |
| Interest and bank charges | 1,283 | 1,420 |
| Language Support project | 14,500 | 21,084 |
| Meeting and workshop space | - | 4,138 |
| Memberships | 3,172 | 5,548 |
| Office furniture and fittings | 1,967 | 2,147 |
| Office supplies | 1,936 | 1,810 |
| Photocopying | 967 | 1,530 |
| Professional fees | 10,850 | 13,821 |
| Project supplies | 20,161 | 7,783 |
| Publicity | 1,083 | 8,157 |
| Rental | 25,828 | 27,428 |
| Salaries and wages | 191,195 | 183,465 |
| Telephone and internet | 8,918 | 5,098 |
| Travel | 6,638 | 63,527 |
| | 305,524 | 366,554 |
| Excess of revenues over expenditures for the year | \$ 3,056 | \$ 20,201 |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Statement of Changes in Net Assets

Year Ended March 31, 2021

| | Endowment fund | Unrestricted fund | Contingency fund | Capital asset fund | 2020 | 2019 |
|--|-------------------|----------------------|---------------------|-----------------------|------------|------------|
| Net assets - beginning of year | \$ 91,867 | \$ 25,110 | \$ 16,000 | \$ 1,832 | \$ 134,809 | \$ 117,608 |
| Excess of revenues over expenditures for the year | - | 3,811 | - | (755) | 3,056 | 20,201 |
| Purchase of capital assets | - | (3,884) | - | 3,884 | - | - |
| Mary Joyce Booth Scholarships (Note 6) | - | - | - | - | - | (3,000) |
| Net assets - end of year | \$ 91,867 | \$ 25,037 | \$ 16,000 | \$ 4,961 | \$ 137,865 | \$ 134,809 |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Statement of Cash Flows

Year Ended March 31, 2021

| | 2021 | 2020 |
|---|------------|------------|
| Operating activities | | |
| Excess of revenues over expenditures for the year | \$ 3,056 | \$ 20,201 |
| Item not affecting cash: | | |
| Amortization of capital assets | 755 | 458 |
| | 3,811 | 20,659 |
| Changes in non-cash working capital: | | |
| Accounts receivable | 4,621 | (3,235) |
| Goods and services tax recoverable | 1,247 | 222 |
| Inventory | 1,576 | 452 |
| Prepaid expenses | (620) | 862 |
| Accounts payable and accrued liabilities | (1,577) | (1,905) |
| Employee liabilities | 6,092 | 4,111 |
| Deferred revenue | 66,071 | 21,416 |
| | 77,410 | 21,923 |
| Cash flow from operating activities | 81,221 | 42,582 |
| Investing activities | | |
| Purchase of capital assets | (3,884) | - |
| Payment of Mary Joyce Booth Scholarship | - | (3,000) |
| Cash flow used by investing activities | (3,884) | (3,000) |
| Increase in cash flow | 77,337 | 39,582 |
| Cash - beginning of year | 143,397 | 103,815 |
| Cash - end of year | \$ 220,734 | \$ 143,397 |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Notes to Financial Statements

Year Ended March 31, 2021

1. Purpose of the organization

Canadian Parents for French - Saskatchewan Inc. (the "organization") is a not-for-profit organization incorporated provincially under the Non-profit Corporations Act of Saskatchewan. As a registered charity the organization is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The organization furthers bilingualism by promoting and creating opportunities for students to learn and use French. It is a nationwide, research-informed, volunteer organization that champions the opportunity to learn and use French for all those who call Canada home.

2. Summary of significant accounting policies

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Measurement uncertainty

The preparation of financial statements in conformity with ASNFPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in revenues in the period in which they become known. Significant items subject to such estimates and assumptions include the estimated useful lives of capital assets, accounts receivable and accrued liabilities. Actual results could differ from these estimates.

Cash

Cash includes cash on hand and deposit less cheques issued and outstanding at the reporting date.

Inventory

Inventory is valued at the lower of cost and net realizable value and consists of various items purchased for resale and promotional purposes.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized under the declining balance method at the following rates:

| | |
|-------------------------|-----|
| Furniture and equipment | 20% |
| Signs | 20% |

(continues)

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Notes to Financial Statements

Year Ended March 31, 2021

2. Summary of significant accounting policies (continued)

Revenue recognition

The organization follows the deferral method of accounting for contributions.

Restricted contributions (including government grants) are recognized as revenue in the year in which the related expenditures are incurred.

Unrestricted contributions (including advertising, donations, memberships, sales and other) are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is assured.

Interest is recognized as revenue when reasonable assurance exists regarding measurement and collectability.

All other revenue is recognized when the service is provided.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in revenues. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are recorded as expenditures when incurred.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

3. Capital assets

| | Cost | Accumulated amortization | 2021 Net book value | 2020 Net book value |
|-------------------------|----------|--------------------------|---------------------|---------------------|
| Furniture and equipment | \$ 3,571 | \$ 1,181 | \$ 2,390 | \$ 1,832 |
| Signs | 2,857 | 286 | 2,571 | - |
| | \$ 6,428 | \$ 1,467 | \$ 4,961 | \$ 1,832 |

4. Deferred revenue

| | 2021 | 2020 |
|--------------------------------------|-----------|-----------|
| Canadian Heritage - OL Support Grant | \$ 23,531 | \$ 21,416 |
| Canadian Heritage grant | 63,956 | - |
| | \$ 87,487 | \$ 21,416 |

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Notes to Financial Statements

Year Ended March 31, 2021

5. Line of credit

The organization has a line of credit available in the amount of \$35,000 with the Royal Bank of Canada. The applicable interest rate is 4.85% per annum. The line of credit was not drawn upon as at March 31, 2021 (2020 - \$nil).

6. Endowment fund

The generosity and vision of the late Mary Joyce Booth will assist the organization in furthering its aims of promoting and creating French-Second-Language ("FSL") learning opportunities. In accordance to Mary Joyce Booth's will, the funds are to be used for the promotion of opportunities in the area of FSL learning.

Funds will be used, as an incumbent reserve and restricted, at the discretion of the Board of Directors. At the beginning of each fiscal year, funds will be allocated for the purpose of promoting and enhancing FSL learning opportunities.

In the unlikely event that the organization would need to close its Branch, the Mary Joyce Booth Endowment money would be used to dissolve the organization.

During the year, no scholarships were paid out to individuals from this fund (2020 - \$3,000).

7. Contingency fund

On May 6, 2012, the Board of Directors made a motion to establish a contingency fund to be used in the event of an emergency situation as the Branch Board shall designate, or for Branch closure.

8. Lease commitments

The organization has a short term lease with respect to its premises. The lease term is from April 1, 2019 to March 31, 2021. The organization entered into a lease renewal agreement from April 1, 2021 to March 31, 2024.

The organization also has a five year lease agreement for a copier machine. The lease term is from December 19, 2016 to December 19, 2021.

Future minimum lease payments as at March 31, 2021, are as follows:

| | Premises | Copier | Total |
|------|-----------|----------|-----------|
| 2022 | \$ 24,575 | \$ 1,611 | \$ 26,186 |
| 2023 | 25,440 | - | 25,440 |
| 2024 | \$ 25,440 | \$ - | \$ 25,440 |

9. Economic dependence

The organization receives a significant portion of its revenues from Canadian Heritage and the Saskatchewan Ministry of Education. The organization generated funding of \$140,626 (2020 - \$200,280) from the Canadian Heritage which represents 46% (2020 - 51%) of revenues. The organization generated funding of \$138,500 (2019 - \$138,500) from Saskatchewan Ministry of Education which represents 46% (2020 - 36%) of revenues. Should these contributions to the organization substantially decrease, continued viable operations would be doubtful.

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Notes to Financial Statements

Year Ended March 31, 2021

10. Financial instruments

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2021.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from customers. In order to reduce its credit risk, the organization conducts regular reviews of its existing customers' credit performance. The organization has a significant number of customers which minimizes concentration of credit risk. There has been no change to the risk exposure from 2020.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, and accounts payable and accrued liabilities. There has been no change to the risk exposure from 2020.

11. Significant event

On March 11, 2020, COVID-19 was declared a global pandemic by the World Health Organization and has caused significant economic uncertainty. The pandemic has resulted in federal and provincial regulations that could impact the organization's ability to generate revenue. The financial impact of the pandemic to the organization is undeterminable, but may be significant.

12. Schedules (Unaudited - see Independent Auditor's Report)

The organization allocates revenues and expenditures as reported on the statement of revenues and expenditures between various projects and reporting centres. These allocations are determined by the organization and are illustrated on the schedules attached to these financial statements.

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Administration

(Schedule 1)

Year Ended March 31, 2021

| | 2021 | 2020 |
|---|-----------|-----------|
| Grant revenues | | |
| Canadian Heritage | \$ 38,896 | \$ 41,331 |
| Saskatchewan Ministry of Education | 25,572 | 25,572 |
| | 64,468 | 66,903 |
| Other revenues | | |
| Donations | - | 890 |
| Interest | 494 | 962 |
| Memberships and registration fees | 2,562 | 28,886 |
| Sales | - | 100 |
| | 3,056 | 30,838 |
| | 67,524 | 97,741 |
| Expenditures | | |
| Amortization | 755 | 458 |
| Delivery, freight and express | 189 | - |
| Insurance | 135 | 628 |
| Interest and bank charges | - | 1,067 |
| Memberships | 182 | 178 |
| Office furniture, fittings and supplies | 1,967 | 2,147 |
| Office supplies | 1,225 | 597 |
| Professional fees | 12,133 | 13,821 |
| Rental | 25,828 | 27,428 |
| Salaries and wages | 20,897 | 26,738 |
| Telephone and internet | 337 | 336 |
| Travel | 485 | 3,786 |
| Workers' Compensation | 335 | 356 |
| | 64,468 | 77,540 |
| Excess of revenues over expenditures for the year | \$ 3,056 | \$ 20,201 |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Advocacy and Liaison

(Schedule 2)

Year Ended March 31, 2021

| | 2021 | 2020 |
|---|----------|-----------|
| Grant revenues | | |
| Canadian Heritage | \$ 6,393 | \$ 11,858 |
| Saskatchewan Ministry of Education | 14,119 | 14,119 |
| | 20,512 | 25,977 |
| Other revenues | | |
| Memberships and registration fees | 525 | - |
| | 21,037 | 25,977 |
| Expenditures | | |
| Awards and bursaries | - | 156 |
| Interest and bank charges | - | 90 |
| Memberships | 50 | - |
| Office supplies | 161 | 383 |
| Photocopying | 209 | 335 |
| Project supplies | 625 | 50 |
| Publicity | - | 2,087 |
| Salaries and wages | 18,587 | 15,174 |
| Telephone and internet | 1,327 | 1,039 |
| Travel | 78 | 6,663 |
| | 21,037 | 25,977 |
| Excess of revenues over expenditures for the year | \$ - | \$ - |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Governance

(Schedule 3)

Year Ended March 31, 2021

| | 2021 | 2020 |
|---|-----------|-----------|
| Grant revenues | | |
| Canadian Heritage | \$ 14,262 | \$ 66,597 |
| Human Resources Development Canada | 18,983 | 18,983 |
| | 33,245 | 85,580 |
| Other revenues | | |
| Memberships and registration fees | 525 | - |
| | 33,770 | 85,580 |
| Expenditures | | |
| Awards and bursaries | 25 | 231 |
| Chapter rebates | - | 6,403 |
| Delivery, freight and express | 227 | 65 |
| Interest and bank charges | - | 44 |
| Memberships | 2,940 | 5,370 |
| Office supplies | 161 | 330 |
| Photocopying | 210 | 335 |
| Professional fees | - | 2,445 |
| Project supplies | 992 | 672 |
| Publicity | 150 | 854 |
| Salaries and wages | 26,643 | 36,088 |
| Telephone and internet | 1,652 | 1,162 |
| Travel | 770 | 31,581 |
| | 33,770 | 85,580 |
| Excess of revenues over expenditures for the year | \$ - | \$ - |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Information

(Schedule 4)

Year Ended March 31, 2021

| | 2021 | 2020 |
|---|-----------|-----------|
| Grant revenues | | |
| Canadian Heritage | \$ 11,458 | \$ 21,711 |
| Saskatchewan Ministry of Education | 27,286 | 27,286 |
| | 38,744 | 48,997 |
| Other revenues | | |
| Memberships and registration fees | 525 | - |
| | 39,269 | 48,997 |
| Expenditures | | |
| Computer maintenance | 577 | - |
| Delivery, freight and express | 98 | 94 |
| Honoraria | - | 1,000 |
| Meeting and workshop space | - | 458 |
| Office supplies | 227 | 294 |
| Photocopying | 210 | 335 |
| Project supplies | 625 | 89 |
| Publicity | 348 | 3,126 |
| Salaries and wages | 35,420 | 36,958 |
| Telephone and internet | 1,732 | 1,338 |
| Travel | 32 | 5,305 |
| | 39,269 | 48,997 |
| Excess of revenues over expenditures for the year | \$ - | \$ - |

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Youth Programs

(Schedule 5)

Year Ended March 31, 2021

| | 2021 | 2020 |
|---|-----------|-----------|
| Grant revenues | | |
| Canadian Heritage | \$ 44,231 | \$ 37,699 |
| Saskatchewan Ministry of Education | 52,540 | 52,540 |
| Human Resources Development Canada | 24,298 | 17,137 |
| | 121,069 | 107,376 |
| Other revenues | | |
| Memberships and registration fees | 525 | - |
| | 121,594 | 107,376 |
| Expenditures | | |
| Awards and bursaries | 7,320 | 3,525 |
| Delivery, freight and express | 700 | 1,490 |
| Food | - | 1,603 |
| Honoraria | 7,002 | - |
| Interest and bank charges | - | 220 |
| Meeting and workshop space | - | 3,680 |
| Office supplies | 161 | 294 |
| Photocopying | 338 | 525 |
| Professional fees | - | 1,409 |
| Project supplies | 17,915 | 6,976 |
| Publicity | 585 | 515 |
| Salaries and wages | 78,429 | 68,149 |
| Telephone and internet | 3,871 | 1,223 |
| Travel | 5,273 | 17,767 |
| | 121,594 | 107,376 |
| Excess of revenues over expenditures for the year | \$ - | \$ - |

See accompanying notes to financial statements

CANADIAN PARENTS FOR FRENCH - SASKATCHEWAN INC.

Official Languages Support Project
Year Ended March 31, 2021

(Schedule 6)

| | 2021 | 2020 |
|---|-----------|-----------|
| Grant revenues | | |
| Canadian Heritage - OL Support Grant | \$ 25,386 | \$ 21,084 |
| Expenditures | | |
| Professional fees | 14,500 | 10,742 |
| Publicity | - | 5,542 |
| Salaries and wages | 10,886 | 4,456 |
| Travel | - | 344 |
| | 25,386 | 21,084 |
| Excess of revenues over expenditures for the year | \$ - | \$ - |