

**SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES
INC.**

**Financial Statements
Year Ended March 31, 2026**


MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Saskatchewan Deaf and Hard of Hearing Services Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). 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 Saskatchewan Deaf and Hard of Hearing Services 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 meets periodically with management and the Organization's auditors to review significant accounting, reporting and internal control matters. Upon their review the Board approves the financial statements and also considers and approves the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the Organization by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.



Executive Director



President

Saskatoon, SK
June 04, 2026



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan Deaf and Hard of Hearing Services Inc.

Qualified Opinion

We have audited the financial statements of Saskatchewan Deaf and Hard of Hearing Services Inc. (the "organization"), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2026, 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 (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the organization is unable to economically implement controls that will offer assurance on the completeness of donations and fundraising and we are unable to satisfy ourselves on amounts reported using other procedures. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues (expenses), and cash flows from operations for the years ended March 31, 2026 and 2025, current assets and net assets as at March 31, 2026 and 2025.

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 qualified 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 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.

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

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An asset to our clients, not an expense

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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.

MWC LLP

Chartered Professional Accountants

Regina, Saskatchewan
June 4, 2026

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Statement of Financial Position March 31, 2026

	2026	2025
ASSETS		
CURRENT		
Cash	\$ 625,799	\$ 925,836
Restricted fund investments (Note 4)	971,853	456,782
Accounts receivable	34,901	39,586
Inventory	9,938	16,439
Grant receivable (Note 8)	15,321	26,952
Goods and services tax recoverable	8,144	20,349
Prepaid expenses	5,986	13,152
	1,671,942	1,499,096
CAPITAL ASSETS (Note 3)	12,710	1,807
	\$ 1,684,652	\$ 1,500,903
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 50,183	\$ 45,341
Wages payable	57,457	56,293
Deferred revenue (Note 8)	412,688	292,943
	520,328	394,577
 NET ASSETS		
Unrestricted fund	192,471	649,544
Restricted fund	971,853	456,782
	1,164,324	1,106,326
	\$ 1,684,652	\$ 1,500,903

CONTINGENT FUNDING (Note 5)

LEASE COMMITMENTS (Note 11)

ON BEHALF OF THE BOARD

 _____ Director

 _____ Director

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Statement of Operations
Year Ended March 31, 2026

	2026	2025
REVENUES		
<u>Grants</u>		
Ministry of Social Services grant		
- General core funding	\$ 423,627	\$ 438,914
- Sign language support (SLS)	322,095	214,543
- SLS capital funding	2,150	-
- Supported independent living	34,626	33,627
Ministry of Immigration and Career Training grant	394,690	339,201
Ministry of Education preschool grant	131,551	132,504
Early Childhood and Family Services grants	76,362	76,105
Other grants	39,593	98,381
	1,424,694	1,333,275
<u>Self-Generated</u>		
Fees and services	180,849	246,935
Donations and fundraising	35,704	26,944
Interest income	15,072	9,428
	1,656,319	1,616,582
EXPENSES		
Ministry of Social Services programming (<i>Schedule 1</i>)	782,499	687,084
Ministry of Immigration and Career Training programming (<i>Schedule 2</i>)	379,981	338,446
Ministry of Education Preschool programming (<i>Schedule 3</i>)	131,551	132,504
Early Childhood and Family Services programming (<i>Schedule 4</i>)	76,747	53,309
General overhead (<i>Schedule 5</i>)	121,623	209,314
General salaries, benefits, and freelance (<i>Schedule 6</i>)	105,920	136,560
	1,598,321	1,557,217
EXCESS OF REVENUES (EXPENSES)	\$ 57,998	\$ 59,365

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Statement of Changes in Net Assets

Year Ended March 31, 2026

	Unrestricted Fund	Restricted Fund	2026	2025
NET ASSETS - BEGINNING OF YEAR	\$ 649,544	\$ 456,782	\$ 1,106,326	\$ 1,046,961
EXCESS OF REVENUES (EXPENSES)	48,587	9,411	57,998	59,365
INTERFUND TRANSFER (Note 9)	(505,660)	505,660	-	-
NET ASSETS - END OF YEAR	\$ 192,471	\$ 971,853	\$ 1,164,324	\$ 1,106,326

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Statement of Cash Flows
Year Ended March 31, 2026

	2026	2025
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ 57,998	\$ 59,365
Items not affecting cash:		
Amortization of capital assets	5,109	5,604
Reinvested earnings on investments	(15,072)	(9,427)
	48,035	55,542
Changes in non-cash working capital:		
Accounts receivable	4,687	26,802
Grant receivable	11,631	9,917
Inventory	6,501	(10,055)
Accounts payable	4,842	(8,790)
Deferred revenue	119,745	(123,023)
Prepaid expenses	7,166	(1,639)
Goods and services tax payable	12,205	(7,214)
Wages payable	1,164	7,677
	167,941	(106,325)
Cash flow from (used by) operating activities	215,976	(50,783)
INVESTING ACTIVITY		
Purchase of capital assets	(16,013)	-
FINANCING ACTIVITY		
Purchases of investments	(500,000)	-
DECREASE IN CASH FLOW	(300,037)	(50,783)
CASH - BEGINNING OF YEAR	925,836	976,619
CASH - END OF YEAR	\$ 625,799	\$ 925,836

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2026

1. NATURE OF OPERATIONS

Saskatchewan Deaf and Hard of Hearing Services Inc. ("SDHHS" or the "Organization"), is a bilingual, bi-cultural, non-profit organization whose mission is to promote the independence of the deaf, late deafened, and hard of hearing persons by providing services that enhance their quality of life.

SDHHS is incorporated under the Non-Profit Corporations Act as a not-for-profit organization and is a registered charity under the *Income Tax Act* and is exempt from income taxes.

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 (ASNPO).

Revenue recognition

The Organization follows the deferral method of accounting for contributions which includes grants, donations, memberships, fundraising, expense recoveries and sponsorships. Restricted contributions are recognized as revenue in the year the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Revenue from fees, registrations, and sales are recognized when the service is provided. Interest income is recognized in the related fund in the period earned.

Fund accounting

The Organization uses fund accounting and has the following funds:

Unrestricted Fund

The unrestricted fund reports the results of the day-to-day operating activities of the SDHHS.

Restricted Fund

SDHHS appropriates certain amounts from unrestricted net assets to provide for capital asset replacements and for an operational reserve in the event a change in funding or operations occurs. From time to time, SDHHS also makes appropriations to provide for special projects as approved by the Board of Directors.

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

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SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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 income. 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 expensed when incurred.

Financial assets including cash, investments and receivables are reported at amortized cost.

Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

Capital assets

Capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods. In the year of acquisition one half of the stated rate is used.

Equipment	5 years	straight-line method
Motor vehicles	5 years	straight-line method
Computer equipment	3 years	straight-line method

Contributed services

Volunteers contribute many hours per year to assist SDHHS in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Employee future benefits

The Organization has a defined contribution pension plan where the Organization and its employees contribute an identified amount to the plan annually. Amounts due to the plan are settled as they come due and there is no further obligation to report.

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
Equipment	\$ 43,113	\$ 42,511	\$ 602	\$ 1,807
Motor vehicles	10,750	2,150	8,600	-
Computer equipment	44,916	41,408	3,508	-
	\$ 98,779	\$ 86,069	\$ 12,710	\$ 1,807

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Notes to Financial Statements Year Ended March 31, 2026

4. INVESTMENTS

	2026	2025
Term Deposits	\$ 971,853	\$ 256,782
Apportioned cash	-	200,000
	\$ 971,853	\$ 456,782

Investments consist of term deposits that mature between May 2025 and December 2026 and earn interest from 2.75% to 4.05% (2025 - May 2025 and October 2026 and earn interest from 3.35% to 4.37%).

5. CONTINGENT FUNDING

The Organization receives grant funding from various sources that span the Organization's fiscal yearend. The Organization is required to submit funding reports at the end of the funding period which are reviewed by the granting agency and can result in the requirement to repay funding which is unused or disallowed. Any repayment is recorded in the year the Organization is informed by the funding agency.

During the year, the Ministry of Social Services did not require any funding repayments (2025 - required repayment of \$126,339 of prior year's funding).

The Ministry of Immigration and Career Training ("MICT") did not require any funding repayments (2025 - required repayment of \$14,747 of prior year's funding).

Dakota Dunes grants required repayment of \$6,406 (2025 - \$32,164).

6. LINE OF CREDIT

The Organization has a \$32,000 line of credit of which \$Nil (2025 - \$Nil) has been drawn upon at year end. The line of credit bears interest at prime plus 2% and is secured by a general security agreement and an assignment of all provincial grants. As at year end Conexus Credit Union prime was 6.45% (2025 - 6.95%).

7. EMPLOYEE BENEFITS PLAN

The SDHHS has a defined contribution pension plan. During the year, employer contributions totaled \$33,922 (2025 - \$33,922).

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2026

8. DEFERRED REVENUE

In accordance with the accounting policies for revenue recognition, any restricted contribution of service fee is deferred to the period the funds are earned. As at year end the Organization had the following deferred revenues.

	Opening Deferred	Received (Repaid)	Recognized Revenue	Ending Deferred
<u>Grants</u>				
Ministry of Social Services				
- Core funding	\$ 19	\$ 490,079	\$ (415,027)	\$ 75,071
- Sign language support (SLS)	125,317	329,110	(330,695)	123,732
- SLS capital funding	-	10,750	(2,150)	8,600
- Supported independent living	-	34,626	(34,626)	-
	<u>125,336</u>	<u>864,565</u>	<u>(782,498)</u>	<u>207,403</u>
MICT workforce development grant	-	394,690	(394,690)	-
Ministry of Education - Preschool	86,672	163,650	(131,551)	118,771
ASL storybook grant	34,438	-	(5,719)	28,719
Early Childhood & Family Services	27,500	56,315	(76,362)	7,453
Other grants (Schedule 1)	1,802	75,345	(39,593)	37,554
	<u>150,412</u>	<u>690,000</u>	<u>(647,915)</u>	<u>192,497</u>
<u>Fees and other</u>				
ASL class registration fees	17,195	37,288	(41,695)	12,788
Other funding	-	59,034	(59,034)	-
Fees and sales (Schedule 2)	-	125,177	(125,177)	-
	<u>\$ 292,943</u>	<u>\$ 1,776,064</u>	<u>\$ (1,656,319)</u>	<u>\$ 412,688</u>

Ministry of Social Services grant funding received was \$864,565 (2025 - \$812,420). No repayment of prior year funding was required in the current year (2025 - repayment of \$126,339 of funding was required). Included in the funding was \$10,750 which was used to acquire a vehicle in the 2026 fiscal year and will be recognized into revenue at \$2,150 per year over the next four years.

Ministry of Immigration and Career Training ("MICT") grant funding received was \$388,946 (2025 - \$381,240), which includes \$9,577 receivable from the prior year. No repayment of prior year funding was required in the current year (2025 - repayment of \$14,747 of funding was required).

Included in grants receivable at yearend is \$15,321 (2025 - \$9,577) related to the Ministry Immigration and Career Training grant, and \$nil (2025 - \$17,375) of other grants.

9. INTERFUND TRANSFER

During the year the Board of Directors approved a transfer of \$505,660 from the Unrestricted Fund to the Restricted Fund.

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Notes to Financial Statements
Year Ended March 31, 2026

10. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2026.

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. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The organization has a significant number of customers which minimizes concentration of credit risk. In addition, the majority of the organization's funding and revenue sources come from Government organizations. The likelihood of default from these organizations is considered to be low.

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, contributions to the pension plan, line of credit and accounts payable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

11. LEASE COMMITMENTS

SDHHS has entered into lease agreements related to the rental of premises in both Regina and Saskatoon.

The Regina lease incurs a base rent cost of \$2,213 per month plus applicable taxes, as well as the commitment to pay operating costs estimated at \$655 per month. The lease expires in May 2027.

The Saskatoon lease incurs a base rent cost of \$2,560 per month plus applicable taxes, as well as the commitment to pay operating costs estimated at \$2,155 per month. The lease expires in July 2029.

12. ALLOCATED COSTS

Costs have been allocated to the Ministry of Social Services program, Ministry of Immigration and Career Training program, and Ministry of Education Preschool program have based on management's estimate of the costs incurred within the approved budgeted amounts. In addition, general overhead costs have been allocated to the programs within the permitted amounts of the funding agreements.

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2026

13. CORRESPONDING FIGURES

Some of the corresponding figures have been reclassified to conform to the current year's presentation. There has been no changes in the previously reported total of assets, liabilities, net assets, revenues, or expenses for the year ended March 31, 2025 as a result of the reclassifications.

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Ministry of Social Services Programming
Year Ended March 31, 2026

(Schedule 1)

	2026	2025
EXPENSES		
General Core Funding		
Allocated salaries, benefits, and freelance (Note 12)	\$ 317,156	\$ 363,200
Rent	55,913	32,765
Recruitment & retention	16,848	16,848
Transportation	15,430	12,622
Telephone	5,702	5,865
Miscellaneous	2,590	5,472
Supplies	1,388	2,142
	415,027	438,914
Sign Language Supports		
Allocated salaries, benefits, and freelance (Note 12)	174,842	166,247
Travel	60,511	18,233
Allocated overhead (Note 12)	43,542	-
Contractors	24,090	11,215
Community engagement	9,216	17,379
Office	8,784	-
Occupancy	6,766	-
Amortization	2,150	-
Miscellaneous	1,718	1,469
Recreation	705	-
Telephone	522	-
	332,846	214,543
Supported Independent Living		
Allocated salaries, benefits, and freelance (Note 12)	31,216	30,306
Transportation	1,359	1,270
Telephone	653	653
Allocated overhead (Note 12)	556	-
Audit	357	357
Recreation	332	822
Occupancy	102	102
Supplies	51	51
Conference	-	66
	34,626	33,627
	\$ 782,499	\$ 687,084

In the current year the Organization spent \$10,750 (2025 - \$nil) of funding on capital assets which has been recognized as grant funding at the same rate as amortization. In the current year, the Organization recognized \$2,150 (2025 - \$nil) of funding related to capital asset purchases.

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Ministry of Immigration and Career Training Programming (Schedule 2)
Year Ended March 31, 2026

	2026	2025
EXPENSES		
Allocated salaries, benefits, and freelance (Note 12)	\$ 314,910	\$ 311,449
Individual expenses	38,281	10,287
Freelance interpreting and support services	7,180	-
Wage assessments	6,921	1,005
Allocated overhead (Note 12)	5,016	-
Projects	2,405	9,657
Assistive device purchases	2,375	-
General and administrative	1,717	2,500
Travel	923	-
Office	253	-
Training materials / support	-	1,998
Other	-	1,550
	\$ 379,981	\$ 338,446

Ministry of Education Preschool Programming (Schedule 3)
Year Ended March 31, 2026

	2026	2025
EXPENSES		
Salaries and benefits	\$ 86,927	\$ 99,420
Freelance interpreting and support services	28,929	15,437
Other	6,350	17,473
Office	5,633	-
Professional fees	1,230	-
Education materials and publicity	1,006	-
Travel	852	-
General and administrative	624	-
Training	-	174
	\$ 131,551	\$ 132,504

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

Early Childhood and Family Services Programming
Year Ended March 31, 2026

(Schedule 4)

	2026	2025
EXPENSES		
Salaries and benefits	\$ 58,021	\$ 50,000
Allocated overhead (Note 12)	6,660	-
Travel	5,611	174
Other	4,994	3,135
Education materials and publicity	1,006	-
General and administrative	424	-
Office	31	-
	\$ 76,747	\$ 53,309

General Overhead
Year Ended March 31, 2026

(Schedule 5)

	2026	2025
EXPENSES		
Rent	\$ 44,159	\$ 73,539
Office	31,690	19,271
Education and conference	27,464	45,174
General and administrative	18,007	22,415
Bad debts	13,437	12,716
Professional fees	8,738	8,963
Travel	8,069	6,770
Fundraising	7,601	2,425
Education materials and publicity	7,448	6,771
Assistive device purchases	5,584	3,268
Amortization	2,959	5,604
Board	1,429	1,967
Supplies	545	-
Hearing aid battery purchases	267	431
	177,397	209,314
Allocated overhead (Note 12)	(55,774)	-
	\$ 121,623	\$ 209,314

See accompanying notes to financial statements

SASKATCHEWAN DEAF AND HARD OF HEARING SERVICES INC.

General Salaries, Benefits, and Freelance
Year Ended March 31, 2026

(Schedule 6)

	2026	2025
EXPENSES		
Salaries and benefits	\$ 901,958	\$ 944,031
Frelance interpreting and support services	42,086	63,731
Allocated salaries, benefits, and freelance (<i>Note 12</i>)	<u>(838,124)</u>	<u>(871,202)</u>
	<u>\$ 105,920</u>	<u>\$ 136,560</u>

See accompanying notes to financial statements