



Office of the  
Official Opposition

## Saskatchewan Legislative Assembly



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September 29, 2025

Honourable Todd Goudy  
Speaker  
Legislative Assembly of Saskatchewan  
Room 129, 2405 Legislative Drive  
Regina, SK S4S 0B3

RE: Audited Financial Statements for 2024-2025

Dear Speaker Goudy:

Pursuant to Board of Internal Economy Directive #23: Caucus Accountability and Disclosure, I hereby submit the audited Financial Statements for the 2024-2025 fiscal year, prepared for the Saskatchewan NDP Caucus by the accounting firm MWC Chartered Professional Accountants LLP.

I trust the audit meets the requirements as set out in the Directive.

Sincerely,

Jeremy Nollais  
Chief of Staff

Enc: 2024-2025 Audited Financial Statements

Cc: Sawyer Nast, Director of Administration and Human Resources





# **NEW DEMOCRATIC PARTY CAUCUS**

## **Financial Statements**

**Five Month Period Ended March 31, 2025**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of New Democratic Party Caucus 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 New Democratic Party Caucus'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 Caucus Committee is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Committee meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Caucus Committee approve the financial statements and considers the engagement or re-appointment of the external auditors.

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

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Director of Administration and Human  
Resources

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Member of Legislative Assembly

Regina, SK  
September 16, 2025





Chartered Professional  
Accountants LLP

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## INDEPENDENT AUDITOR'S REPORT

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### To the Members of New Democratic Party Caucus

#### Opinion

We have audited the financial statements of New Democratic Party Caucus (the "Caucus"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations, changes in net debt and cash flows for the five month period 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 Caucus as at March 31, 2025, and the results of its operations and cash flows for the five month period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### 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 Caucus 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.

#### Other Information

We have also undertaken a reasonable assurance engagement on the Caucus' compliance with directives set out by the Board of Internal Economy and provided an opinion on the Caucus' internal control over financial reporting in accordance with COSO's Internal Control - Integrated Framework under separate Independent Practitioner's Reports dated September 16, 2025.

#### 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 Caucus'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 Caucus or to cease operations, or has no realistic alternative but to do so.

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

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Independent Auditor's Report to the Members of New Democratic Party Caucus (*continued*)

**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 Caucus'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 Caucus'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 Caucus 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  
September 16, 2025

# NEW DEMOCRATIC PARTY CAUCUS

## Statement of Financial Position

March 31, 2025

	March 31 2025	October 27 2024
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ -	\$ 24,053
Accounts receivable (Note 3)	72,196	257,624
Prepaid expenses	1,124	3,089
	<u>73,320</u>	<u>284,766</u>
<b>CAPITAL ASSETS (Note 4)</b>	<u>9,756</u>	<u>4,086</u>
	<u>\$ 83,076</u>	<u>\$ 288,852</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Bank indebtedness (Note 6)	\$ 465	\$ -
Accounts payable and accruals (Note 5)	80,892	34,615
Wages payable	65,437	360,938
	<u>146,794</u>	<u>395,553</u>
<b>CAUCUS SURPLUS (DEFICIT) (Note 8)</b>	<u>(63,718)</u>	<u>(106,701)</u>
	<u>\$ 83,076</u>	<u>\$ 288,852</u>

ON BEHALF OF THE CAUCUS

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M.L.A.

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M.L.A.

See accompanying notes to financial statements

# NEW DEMOCRATIC PARTY CAUCUS

## Statement of Operations Five Month Period Ended March 31, 2025

	<i>March 31 2025 (5 months)</i>	<i>October 27 2024 (7 months)</i>
<b>REVENUES</b>		
Allowances and grants	\$ 647,489	\$ 850,308
Information technology grant	27,000	-
	<b>674,489</b>	<b>850,308</b>
<b>EXPENSES</b>		
Wages and benefits	477,586	711,760
Equipment maintenance and website service	45,861	22,406
Professional fees	26,557	8,480
Meetings and receptions	24,104	5,441
Travel and accommodations	19,866	7,242
Telephone and communications	10,996	5,666
Printing, postage and delivery	7,493	11,410
Office	7,277	587
Advertising	5,421	207,410
Contractual services	2,854	11,440
Amortization of capital assets	2,797	2,525
Insurance	411	575
Bank charges and interest	283	236
	<b>631,506</b>	<b>995,178</b>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>\$ 42,983</b>	<b>\$ (144,870)</b>

## Statement of Changes in Net Debt Five Month Period Ended March 31, 2025

	<i>March 31 2025</i>	<i>October 27 2024</i>
<b>SURPLUS (DEFICIT) - BEGINNING OF PERIOD</b>	<b>\$ (106,701)</b>	<b>\$ 38,169</b>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>42,983</b>	<b>(144,870)</b>
<b>SURPLUS (DEFICIT) - END OF PERIOD</b>	<b>\$ (63,718)</b>	<b>\$ (106,701)</b>

See accompanying notes to financial statements

# NEW DEMOCRATIC PARTY CAUCUS

## Statement of Cash Flows Five Month Period Ended March 31, 2025

	March 31 2025 (5 months)	October 27 2024 (7 months)
<b>OPERATING ACTIVITIES</b>		
Excess of revenues (expenses)	\$ 42,983	\$ (144,870)
Item not affecting cash:		
Amortization of capital assets	2,797	2,525
	<u>45,780</u>	<u>(142,345)</u>
Changes in non-cash working capital:		
Accounts receivable	185,428	(175,669)
Accounts payable and accruals	46,276	(59,055)
Prepaid expenses	1,965	(2,103)
Wages payable	(295,501)	214,638
	<u>(61,832)</u>	<u>(22,189)</u>
Cash flow used by operating activities	<u>(16,052)</u>	<u>(164,534)</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(8,466)</u>	<u>(1,072)</u>
<b>DECREASE IN CASH FLOW</b>	<b>(24,518)</b>	<b>(165,606)</b>
<b>CASH - BEGINNING OF PERIOD</b>	<u>24,053</u>	<u>189,659</u>
<b>CASH - END OF PERIOD</b>	<b>\$ (465)</b>	<b>\$ 24,053</b>

See accompanying notes to financial statements



# NEW DEMOCRATIC PARTY CAUCUS

## Notes to Financial Statements Five Month Period Ended March 31, 2025

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### 1. PURPOSE OF THE CAUCUS

The New Democratic Party Caucus (the "Caucus") is organized under section 50(1)(b) of the Legislative Assembly and Executive Council Act. The Caucus provides research, secretarial and general services for the New Democratic Party of Saskatchewan Members of the Legislative Assembly.

The Caucus receives funding from the Legislative Assembly pursuant to various directives adopted by the Legislative Assembly's Board of Internal Economy.

The Caucus year end coincides with the fiscal year end of the provincial government. In the event of a provincial election, the Caucus is dissolved the day before polling day and a new Caucus begins the day after.

### 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).

#### 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 and accounts receivable are reported at amortized cost.

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

#### Revenue recognition

Allowances and grants are recognized on a monthly basis per the directives of the Board of Internal Economy. Interest and other income is recognized in the period earned and cost recoveries are recognized in the period the cost is incurred if the amount can be estimated and collection is reasonably assured.

#### Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Equipment	5 years
Computer equipment	3 years

# NEW DEMOCRATIC PARTY CAUCUS

## Notes to Financial Statements Five Month Period Ended March 31, 2025

### 3. ACCOUNTS RECEIVABLE

As at yearend, the Caucus' accounts receivable includes:

	<b>March 31 2025</b>	<b>October 27 2024</b>
Opposition Caucus Grant	\$ 51,738	\$ 46,178
Canada Post reimbursement from MLAs	20,458	-
Reimbursement for retirement allowance payable to employees	-	211,446
	<b>\$ 72,196</b>	<b>\$ 257,624</b>

### 4. CAPITAL ASSETS

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>March 31 2025 Net book value</b>	<b>October 27 2024 Net book value</b>
Equipment	\$ 7,117	\$ 3,082	\$ 4,035	\$ 137
Computer equipment	12,330	6,609	5,721	3,949
	<b>\$ 19,447</b>	<b>\$ 9,691</b>	<b>\$ 9,756</b>	<b>\$ 4,086</b>

### 5. ACCOUNTS PAYABLE AND ACCRUALS

In accordance with the Board of Internal Economy Directive #23 - Caucus Accountability and Disclosure, at year end, accounts payable and accrued liabilities include:

	<b>March 31 2025</b>	<b>October 27 2024</b>
Professional fees and contractual services	\$ 35,012	\$ 25,520
Printing, postage and delivery	21,643	9,095
Equipment maintenance and website service	16,952	-
Metric project	5,000	-
Telephone and communications	3,083	-
Travel and accomodation	1,023	-
Credit card	(1,822)	-
	<b>\$ 80,891</b>	<b>\$ 34,615</b>

### 6. LINE OF CREDIT

The Caucus has a line of credit of \$20,000 available of which no amount has been drawn upon at year end. The line of credit is secured under a general security agreement and bears interest at 4.950%. Reported bank indebtedness arises from cheques issued in excess of funds on deposit.

# NEW DEMOCRATIC PARTY CAUCUS

## Notes to Financial Statements Five Month Period Ended March 31, 2025

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### 7. FINANCIAL INSTRUMENTS

The Caucus 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 Caucus's risk exposure and concentration as of March 31, 2025.

#### Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Caucus' income is from grant funding sources and therefore it is management's opinion the Caucus is not exposed to significant credit risk. Any exposure to unrecoverable cost recoveries is nominal as no cost outlay is made until the arrangement is in place.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Caucus' significant exposure to liquidity risk is related to accumulated employee payables that are not funded by Legislative Assembly. As at yearend the balance is \$24,370 (2024 - \$67,923) which is included in wages 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. The Caucus does not have significant exposure to interest rate risk.

### 8. CAUCUS SURPLUS

Board of Internal Economy Directive #23 - Caucus Accountability and Disclosure provides that within six months of polling day, surplus Caucus funds, if any, after payment of outstanding accounts shall revert to the Crown if the Caucus ceases to exist as a result of the provincial election.





Chartered Professional  
Accountants LLP

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## INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON INTERNAL CONTROLS

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### To the Board of Internal Economy

We have undertaken a reasonable assurance engagement of New Democratic Party Caucus' operating effectiveness of internal controls as of March 31, 2025 to express an opinion as to the effectiveness of its internal controls related to the following objectives:

- To safeguard and control public money by implementing adequate rules and procedures to ensure public money is used appropriately and fully accounted for in accordancy with the Board of Internal Economy directives.
- to prepare financial statements in accordance with Canadian accounting standards for not-for-profit organizations;

CPA Canada defines control as comprising those elements of an organization that, taken together, support the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve its objectives.

New Democratic Party Caucus' management is responsible for effective internal controls related to the objectives described above. Our responsibility is to express an opinion on the effectiveness of internal control based on our audit.

We used the control framework included in COSO's Internal Control-Integrated Framework to make our judgments about the effectiveness of New Democratic Party Caucus' internal controls. We did not audit certain aspects of internal controls concerning the effectiveness, economy, and efficiency of certain management decision making processes.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3001, Direct Engagements. This standard requires that we plan and perform this engagement to obtain reasonable assurance as to the effectiveness of New Democratic Party Caucus' internal controls related to the objectives stated above. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the effectiveness of internal controls. An audit includes obtaining an understanding of the significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Our audit on the effectiveness of New Democratic Party Caucus' internal controls related to the above objectives does not constitute an audit of internal control over financial reporting performed in accordance with an audit of financial statements in CPA Canada Handbook - Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements.

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Independent Practitioner's Reasonable Assurance Report on Internal Controls (*continued*)

Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities, and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and no absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

In our opinion, subject to the limitations noted above, New Democratic Party Caucus's internal controls were operating effectively, in all material respects, to meet the objectives stated above as of March 31, 2025 based on COSO's Internal Control Integrated Framework.

This report is provided solely for the use of the Board of Internal Economy of the Legislative Assembly of Saskatchewan and should not be used for any other purpose.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan - Rules of Professional Conduct, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality and professional behaviour.

We apply the Canadian Standard on Quality Management 1 issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The image shows a handwritten signature in dark ink. The letters 'MWC' are written in a large, stylized, cursive font. To the right of 'MWC', the letters 'LLP' are written in a smaller, simpler, sans-serif font.

Chartered Professional Accountants

Regina, Saskatchewan  
September 16, 2025



Chartered Professional  
Accountants LLP

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## INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

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### To the Members of New Democratic Party Caucus for submission to the Board of Internal Economy

We have undertaken a reasonable assurance engagement of New Democratic Party Caucus compliance during the period October 28, 2024 to March 31, 2025, with 1) Directive #7.2 Caucus Resources, 2) Directive #7.3 Caucus Information Technology Resources, 3) Directive #11 Grant to Office of the Leader of the Opposition and 4) Directive #23 Caucus Accountability and Disclosure ("the specified requirements") established by the Board of Internal Economy ("the Board").

### Management's Responsibility

Management is responsible for New Democratic Party Caucus compliance with the specified requirements of the Board. Management is also responsible for such internal control as management determines necessary to enable New Democratic Party Caucus compliance with the specified requirements.

### Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the New Democratic Party Caucus' compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the entity complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

### Our Independence and Quality Management

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

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Independent Practitioner's Reasonable Assurance Report on Compliance (continued)

The firm applies Canadian Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, New Democratic Party Caucus complied with the specified requirements established by the Board of Internal Economy during the period October 28, 2024 to March 31, 2025, in all significant respects.

We do not provide a legal opinion on New Democratic Party Caucus compliance with the specified requirements.

A handwritten signature in black ink that reads "MWC LLP". The letters are stylized and cursive.

Chartered Professional Accountants

Regina, Saskatchewan  
September 16, 2025

**MWC Chartered Professional Accountants LLP**  
**Summary of Unadjusted Differences**

<b>Client:</b>	New Democratic Party Caucus
<b>Year End Date:</b>	5 Month Period ending March 31, 2025

Working Paper Ref	DESCRIPTION OF IDENTIFIED DIFFERENCE	Difference Amount	Indicative of Fraud	Indicative of Control Deficiency	Require modification of Audit Procedure	Balance Sheet		Net Assets
						Asset (Over)	(Liability) Under/(Over)/stated	
	Estimated Differences							
								-
								-
					Subtotal	-	-	-
	Identified Unadjusted Differences							
								-
								-
								-
								-
								-
					Subtotal	-	-	-
	Prior Year Audit Differences							
BB1	Credit card expenses before October 28, 2024 recognized in current period	1,434.15	N	N	N		1,434.15	(1,434.15)
								-
								-
								-
					Subtotal	-	1,434.15	(1,434.15)
	Estimated Differences					-	-	-
	Identified Unadjusted Differences					-	-	-
	Prior Year Audit Differences					-	-	-
	TOTAL					-	1,434.15	(1,434.15)

## ASSESSMENT OF UNRECORDED DIFFERENCES

(Indicate reasons for not recording differences and provide assessment on resulting impact on audit report)  
Variance not material enough to influence users of the financial statements.

## CONCLUSION

**The financial statements are presented free from material misstatement.**

<b>Completed By:</b>	<u>Jonathan Kristoff, CPA</u>	<b>Date:</b>	<u>9/04/25</u>
<b>Reviewed By:</b>	<u>Clint Ceholski, CPA CA</u>	<b>Date:</b>	<u>9/09/25</u>
<b>Approved by:</b>	<u>Clint Ceholski, CPA CA</u>	<b>Date:</b>	<u>9/09/25</u>

**Materiality:**  
**Performance Materiality (75%):**  
**SUD Posting Difference Level (5%):**

\$ 10,000.00
\$ 7,500.00
\$ 500.00

**New Democratic Party Caucus**  
**Year End: March 31, 2025**  
**Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 10/24	Rep 10/23
1055 Affinity Credit Union	(6,679.72)	1,200.00	5,000.00	(479.72)	ⓧ A1	24,038.38	47,401.14
1235 Shares	15.00	0.00	0.00	15.00	ⓧ A1	15.00	0.00
<b>111.1000 Cash and short term depos</b>	<b>(6,664.72)</b>	<b>1,200.00</b>	<b>5,000.00</b>	<b>(464.72)</b>		<b>24,053.38</b>	<b>47,401.14</b>
1200 Accounts Receivable	0.00	72,196.45	0.00	72,196.45	ⓧ C1	257,624.43	87,815.76
<b>115.1060 Accounts receivable</b>	<b>0.00</b>	<b>72,196.45</b>	<b>0.00</b>	<b>72,196.45</b>		<b>257,624.43</b>	<b>87,815.76</b>
1300 Purchase Prepayments	1,392.70	(269.10)	0.00	1,123.60	ⓧ L1	3,089.09	2,672.74
<b>128.1484 Prepaid expenses</b>	<b>1,392.70</b>	<b>(269.10)</b>	<b>0.00</b>	<b>1,123.60</b>		<b>3,089.09</b>	<b>2,672.74</b>
1810 Office Equipment	2,655.86	4,460.80	0.00	7,116.66	ⓧ U1	2,655.86	2,655.86
<b>157.1740 Equipment</b>	<b>2,655.86</b>	<b>4,460.80</b>	<b>0.00</b>	<b>7,116.66</b>		<b>2,655.86</b>	<b>2,655.86</b>
1825 Accum. Amort. - Equip.	(2,167.58)	(914.83)	0.00	(3,082.41)	ⓧ U1	(2,519.14)	(1,007.59)
<b>158.1741 Equipment - acc amort</b>	<b>(2,167.58)</b>	<b>(914.83)</b>	<b>0.00</b>	<b>(3,082.41)</b>		<b>(2,519.14)</b>	<b>(1,007.59)</b>
1840 Computer Equipment	18,785.24	(6,455.34)	0.00	12,329.90	ⓧ U1	23,685.79	9,247.11
<b>157.1774.01 Computer equipment</b>	<b>18,785.24</b>	<b>(6,455.34)</b>	<b>0.00</b>	<b>12,329.90</b>		<b>23,685.79</b>	<b>9,247.11</b>
1845 Accum. Amort. - Computer Equipme	(12,601.85)	5,992.70	0.00	(6,609.15)	ⓧ U1	(19,737.00)	(7,044.93)
<b>158.1775.01 Computer equipment - a</b>	<b>(12,601.85)</b>	<b>5,992.70</b>	<b>0.00</b>	<b>(6,609.15)</b>		<b>(19,737.00)</b>	<b>(7,044.93)</b>
1068 Mastercard	0.00	1,822.67	0.00	1,822.67	ⓧ BB1	0.00	0.00
2100 Accounts Payable	(2,416.71)	2,416.71	0.00	0.00		0.00	(5,617.35)
2101 Accounts Payable - Adjustment	(5,583.29)	(72,130.43)	(5,000.00)	(82,713.72)	ⓧ BB1	(34,615.24)	0.00
<b>215.2620 Accounts payable and accr</b>	<b>(8,000.00)</b>	<b>(67,891.05)</b>	<b>(5,000.00)</b>	<b>(80,891.05)</b>		<b>(34,615.24)</b>	<b>(5,617.35)</b>
2150 Severance pay payable	0.00	0.00	0.00	0.00		(211,445.84)	0.00
2160 Vacation Pay - Not Linked	(48,479.54)	7,412.90	0.00	(41,066.64)	ⓧ BB2	(81,569.28)	0.00
2210 Wages Payable	0.00	0.00	0.00	0.00		0.00	(158,343.45)
2211 Retirement Allowance Payable	(57,206.24)	32,836.02	0.00	(24,370.22)	ⓧ BB3	(67,922.97)	0.00
<b>215.2624 Wages payable</b>	<b>(105,685.78)</b>	<b>40,248.92</b>	<b>0.00</b>	<b>(65,436.86)</b>		<b>(360,938.09)</b>	<b>(158,343.45)</b>
3560 Retained Earnings - Previous Year	81,568.03	25,132.89	0.00	106,700.92	ⓧ TT1	(38,168.58)	97,892.49
<b>280.0001 Partner #1 capital, beginnin</b>	<b>81,568.03</b>	<b>25,132.89</b>	<b>0.00</b>	<b>106,700.92</b>		<b>(38,168.58)</b>	<b>97,892.49</b>
4020 Leader of the Opposition Grant	(71,320.00)	(17,830.00)	0.00	(89,150.00)	ⓧ X100	(124,810.00)	(4,090,956.53)
4240 Opposition Caucus Grant	(437,363.00)	(120,976.00)	0.00	(558,339.00)	ⓧ X100	(725,497.84)	0.00
<b>311.8000 Allowances and grants</b>	<b>(508,683.00)</b>	<b>(138,806.00)</b>	<b>0.00</b>	<b>(647,489.00)</b>		<b>(850,307.84)</b>	<b>(4,090,956.53)</b>
4140 Caucus Information Technology Res	0.00	(27,000.00)	0.00	(27,000.00)	ⓧ X110	0.00	(10,000.00)
<b>311.8000.02 Information technology</b>	<b>0.00</b>	<b>(27,000.00)</b>	<b>0.00</b>	<b>(27,000.00)</b>		<b>0.00</b>	<b>(10,000.00)</b>
4040 Miscellaneous Revenue	0.00	0.00	0.00	0.00		0.00	(51,000.00)
<b>311.8000.03 Cost recoveries and oth</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>(51,000.00)</b>
5609 Communications Ads	5,421.02	0.00	0.00	5,421.02		0.00	76,082.00
5761 Production Layout and Design	0.00	0.00	0.00	0.00		207,410.00	0.00
<b>511.8520 Advertising</b>	<b>5,421.02</b>	<b>0.00</b>	<b>0.00</b>	<b>5,421.02</b>		<b>207,410.00</b>	<b>76,082.00</b>
5660 Amortization Expense	0.00	2,796.87	0.00	2,796.87	U1	2,525.36	8,051.73
<b>521.8670 Amortization of tangible as</b>	<b>0.00</b>	<b>2,796.87</b>	<b>0.00</b>	<b>2,796.87</b>		<b>2,525.36</b>	<b>8,051.73</b>
5685 Insurance	0.00	410.75	0.00	410.75	L1	575.05	3,437.12
<b>523.8690 Insurance</b>	<b>0.00</b>	<b>410.75</b>	<b>0.00</b>	<b>410.75</b>		<b>575.05</b>	<b>3,437.12</b>
5642 Bank charges	193.75	0.00	0.00	193.75		229.50	0.00
5690 Interest & Bank Charges	38.25	51.73	0.00	89.98		4.88	2,606.13
<b>525.8710 Bank charges and interest</b>	<b>232.00</b>	<b>51.73</b>	<b>0.00</b>	<b>283.73</b>		<b>234.38</b>	<b>2,606.13</b>
5504 Uncategorized Expense	791.60	0.00	0.00	791.60		0.00	0.00

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**New Democratic Party Caucus**  
**Year End: March 31, 2025**  
**Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 10/24	Rep 10/23
5703 General Office Supplies	5,337.21	339.18	0.00	5,676.39		570.50	16,565.34
5705 Photo Film Finishing	750.00	0.00	0.00	750.00		0.00	0.00
5706 Shredding Costs	59.36	0.00	0.00	59.36		16.50	0.00
<b>529.8810 Office</b>	<b>6,938.17</b>	<b>339.18</b>	<b>0.00</b>	<b>7,277.35</b>		<b>587.00</b>	<b>16,565.34</b>
5503 Professional Fees	8,480.00	18,077.41	0.00	26,557.41	CC L1	8,480.00	283,729.50
<b>531.8860 Professional fees</b>	<b>8,480.00</b>	<b>18,077.41</b>	<b>0.00</b>	<b>26,557.41</b>		<b>8,480.00</b>	<b>283,729.50</b>
5759 Media Training	0.00	0.00	0.00	0.00		2,400.00	0.00
5778 Polling	9,040.00	(9,040.00)	0.00	0.00		9,040.00	0.00
5805 Special Projects	1,400.00	455.00	0.00	1,855.00		0.00	0.00
5853 Seminars and Training	0.00	999.00	0.00	999.00		0.00	0.00
<b>531.8863 Contractual services</b>	<b>10,440.00</b>	<b>(7,586.00)</b>	<b>0.00</b>	<b>2,854.00</b>		<b>11,440.00</b>	<b>0.00</b>
5670 Internet and Website	7,086.15	963.76	0.00	8,049.91		1,682.73	0.00
5763 IT Contract Services	13,203.07	21,137.28	0.00	34,340.35	X210	15,110.33	0.00
5764 Repairs and Maintenance	0.00	0.00	0.00	0.00		1,298.50	111,774.80
5765 Equipment Supplies	1,306.92	(1,306.92)	0.00	0.00		809.63	0.00
5766 Hardware and Software Purchases	1,916.05	1,554.74	0.00	3,470.79		3,504.57	0.00
<b>535.8960 Equipment maintenance an</b>	<b>23,512.19</b>	<b>22,348.86</b>	<b>0.00</b>	<b>45,861.05</b>		<b>22,405.76</b>	<b>111,774.80</b>
5410 Wages & Salaries	198,311.24	(198,311.24)	0.00	0.00		0.00	0.00
5444 Group Life Rebate	0.00	0.00	0.00	0.00		2,503.90	0.00
5448 Permanent Staff Wages	123,124.05	318,055.40	0.00	441,179.45	CC X300	499,371.05	3,293,667.75
5450 Retirement Allowance	0.00	3,769.31	0.00	3,769.31	CC X210	(1,561.16)	0.00
5454 Severance Payout	79,958.96	(47,322.06)	0.00	32,636.90	CC X210	211,445.84	0.00
<b>537.9060 Wages and benefits</b>	<b>401,394.25</b>	<b>76,191.41</b>	<b>0.00</b>	<b>477,585.66</b>		<b>711,759.63</b>	<b>3,293,667.75</b>
4120 Reimbursement / Refund	(250.00)	0.00	0.00	(250.00)		0.00	0.00
5465 Staff Travel & Accommodation	27,984.72	(8,760.08)	0.00	19,224.64		5,935.10	71,593.25
5615 Leaders Expenses	5,615.37	(4,724.25)	0.00	891.12		1,307.23	0.00
<b>545.9200 Travel and accommodation</b>	<b>33,350.09</b>	<b>(13,484.33)</b>	<b>0.00</b>	<b>19,865.76</b>		<b>7,242.33</b>	<b>71,593.25</b>
5637 Meeting Hall Rental	0.00	0.00	0.00	0.00		640.00	0.00
5675 Provisions and Meetings	16,878.14	0.00	0.00	16,878.14		150.82	0.00
5784 Caucus Lunch and Supper Meetings	210.10	0.00	0.00	210.10		2,127.47	0.00
5786 Coffee for Caucus Meetings	324.72	0.00	0.00	324.72		0.00	59,068.98
5787 Coffee Supplies	534.15	0.00	0.00	534.15		766.40	0.00
5795 Gift / Bestowment	21.07	0.00	0.00	21.07		0.00	0.00
5797 MLA Christmas Reception	1,035.04	0.00	0.00	1,035.04		0.00	0.00
5799 Promotional	133.17	0.00	0.00	133.17		0.00	0.00
5800 Staff Lunch and Supper	1,600.05	2,736.83	0.00	4,336.88		1,756.68	0.00
5801 Tickets for Functions	630.29	0.00	0.00	630.29		0.00	0.00
<b>545.9201 Meetings and receptions</b>	<b>21,366.73</b>	<b>2,736.83</b>	<b>0.00</b>	<b>24,103.56</b>		<b>5,441.37</b>	<b>59,068.98</b>
5773 Cable Television	264.45	0.00	0.00	264.45		317.34	0.00
5774 Dues and Subscriptions	227.14	4,483.90	0.00	4,711.04		1,888.07	0.00
5779 SaskTel Mobility	12,370.81	(6,350.80)	0.00	6,020.01		3,461.03	68,920.44
<b>547.9225 Telephone and communica</b>	<b>12,862.40</b>	<b>(1,866.90)</b>	<b>0.00</b>	<b>10,995.50</b>		<b>5,666.44</b>	<b>68,920.44</b>
5635 Postage and Delivery	1,085.61	1,120.39	0.00	2,206.00		716.18	80,787.71
5760 Printing and Production	14,318.64	(9,031.64)	0.00	5,287.00		10,693.84	0.00
<b>581.9270.02 Printing, postage and de</b>	<b>15,404.25</b>	<b>(7,911.25)</b>	<b>0.00</b>	<b>7,493.00</b>		<b>11,410.02</b>	<b>80,787.71</b>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
<b>Net Income (Loss)</b>	<b>(30,718.10)</b>			<b>42,983.34</b>		<b>(144,869.50)</b>	<b>75,671.78</b>

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# New Democratic Party Caucus

Year End: March 31, 2025

Adjusting Journal Entries

Date: 10/28/24 To 3/31/25

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
1	3/31/25	Accounts Receivable	1200	5M. 1		257,624.43	
1	3/31/25	Purchase Prepayments	1300	5M. 1		1,696.39	
1	3/31/25	Accum. Amort. - Equip.	1825	5M. 1			351.56
1	3/31/25	Computer Equipment	1840	5M. 1		4,900.55	
1	3/31/25	Accum. Amort. - Computer Equipment	1845	5M. 1			7,135.15
1	3/31/25	Accounts Payable	2100	5M. 1		2,416.71	
1	3/31/25	Accounts Payable - Adjustment	2101	5M. 1			29,031.95
1	3/31/25	Severance pay payable	2150	5M. 1			211,445.84
1	3/31/25	Vacation Pay - Not Linked	2160	5M. 1			33,089.74
1	3/31/25	Retirement Allowance Payable	2211	5M. 1			10,716.73
1	3/31/25	Retained Earnings - Previous Year	3560	5M. 1		25,132.89	
To adjust opening balances to agree with October 27, 2024 closing balances.							
2	3/31/25	Accounts Receivable	1200	C1			46,178.59
2	3/31/25	Accounts Receivable	1200	C1			211,445.84
2	3/31/25	Severance pay payable	2150	C1		211,445.84	
2	3/31/25	Leader of the Opposition Grant	4020	C1		17,830.00	
2	3/31/25	Opposition Caucus Grant	4240	C1		73,436.00	
2	3/31/25	Permanent Staff Wages	5448	C1			45,087.41
Reverse prior period accounts receivable.							
3	3/31/25	Accounts Payable - Adjustment	2101	BB1		18,135.24	
3	3/31/25	Accounts Payable - Adjustment	2101	BB1		8,480.00	
3	3/31/25	Professional Fees	5503	BB1			8,480.00
3	3/31/25	Printing and Production	5760	BB1			9,095.24
3	3/31/25	Polling	5778	BB1			9,040.00
Reverse prior period accounts payable.							
4	3/31/25	Leader of the Opposition Grant	4020	X100			17,830.00
4	3/31/25	Opposition Caucus Grant	4240	X100			110,706.00
4	3/31/25	Permanent Staff Wages	5448	X100		128,774.38	
4	3/31/25	Permanent Staff Wages	5448	X100			238.38
To record January grant funding and wages.							
5	3/31/25	Accounts Receivable	1200	C1, X100		51,737.79	
5	3/31/25	Leader of the Opposition Grant	4020	C1, X100			17,830.00
5	3/31/25	Opposition Caucus Grant	4240	C1, X100			110,706.00
5	3/31/25	Permanent Staff Wages	5448	C1, X100		76,798.21	
Accrue March 2025 grant funding							
6	3/31/25	Retirement Allowance Payable	2211	BB1		27,129.42	
6	3/31/25	Retirement Allowance Payable	2211	BB1		20,192.64	
6	3/31/25	Severance Payout	5454	BB1			47,322.06

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# New Democratic Party Caucus

Year End: March 31, 2025

Adjusting Journal Entries

Date: 10/28/24 To 3/31/25

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
		To apply retirement allowance reimbursement against what was accrued.		CC			
7	3/31/25	Mastercard	1068	X205		23,772.81	
7	3/31/25	Staff Travel & Accommodation	5465	X205			5,000.00
7	3/31/25	Staff Travel & Accommodation	5465	X205			5,000.00
7	3/31/25	Staff Travel & Accommodation	5465	X205			2,500.00
7	3/31/25	Staff Travel & Accommodation	5465	X205			3,450.00
7	3/31/25	Staff Travel & Accommodation	5465	X205			2,822.81
7	3/31/25	Leaders Expenses	5615	X205			5,000.00
		To move payments on credit card to MC payable balance sheet account.		CC			
8	3/31/25	Mastercard	1068	X205			21,950.14
8	3/31/25	Office Equipment	1810	X205		4,460.80	
8	3/31/25	Staff Travel & Accommodation	5465	X205		8,989.19	
8	3/31/25	Leaders Expenses	5615	X205		275.75	
8	3/31/25	Internet and Website	5670	X205		963.76	
8	3/31/25	Interest & Bank Charges	5690	X205		51.73	
8	3/31/25	General Office Supplies	5703	X205		339.18	
8	3/31/25	Dues and Subscriptions	5774	X205		3,133.90	
8	3/31/25	Staff Lunch and Supper	5800	X205		2,736.83	
8	3/31/25	Seminars and Training	5853	X205		999.00	
		To reclassify purchases made with credit card originally recorded as flat payments to the card, and to recognize prepaid balance on card.		CC			
9	3/31/25	Retirement Allowance Payable	2211	BB3			3,769.31
9	3/31/25	Retirement Allowance	5450	BB3		3,769.31	
		To adjust accrual of retirement allowance.		CC			
10	3/31/25	Purchase Prepayments	1300	L1			410.75
10	3/31/25	Purchase Prepayments	1300	L1			2,678.34
10	3/31/25	Purchase Prepayments	1300	L1		1,123.60	
10	3/31/25	Insurance	5685	L1		410.75	
10	3/31/25	Hardware and Software Purchases	5766	L1		2,678.34	
10	3/31/25	Hardware and Software Purchases	5766	L1			1,123.60
		Adjust prepaid expenses.		CC			
11	3/31/25	Affinity Credit Union	1055	A1/X200		1,200.00	
11	3/31/25	SaskTel Mobility	5779	A1/X200			1,200.00
		To reverse duplicate payment that did not clear. Reimbursement to Affinity Credit Union for EFT payment on November Sasktel invoice #02179690.		CC			
12	3/31/25	Computer Equipment	1840	U1		2,698.64	
12	3/31/25	Computer Equipment	1840	U1		1,306.92	

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# New Democratic Party Caucus

Year End: March 31, 2025

Adjusting Journal Entries

Date: 10/28/24 To 3/31/25

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
12	3/31/25	IT Contract Services	5763	U1			2,698.64
12	3/31/25	Equipment Supplies	5765	U1			1,306.92
		Capitalize laptop purchases.			CC		
13	3/31/25	Accounts Payable - Adjustment	2101	BB1			8,000.00
13	3/31/25	Professional Fees	5503	BB1		8,000.00	
		Record audit accrual			CC		
14	3/31/25	Accum. Amort. - Equip.	1825	U1			563.27
14	3/31/25	Accum. Amort. - Computer Equipment	1845	U1			2,233.60
14	3/31/25	Amortization Expense	5660	U1		2,796.87	
		To record amortization for assets.			CC		
15	3/31/25	Vacation Pay - Not Linked	2160	BB2		40,502.64	
15	3/31/25	Permanent Staff Wages	5448	BB2			40,502.64
		Adjust vacation payable balance.			CC		
16	3/31/25	Accounts Receivable	1200			20,458.66	
16	3/31/25	Postage and Delivery	5635				20,458.66
		Accrue reimbursements receivable from MLAs for Canada Post costs billed with invoice #9952465667			CC		
17	3/31/25	Accounts Payable - Adjustment	2101	BB1. 2			61,713.72
17	3/31/25	Staff Travel & Accommodation	5465	BB1. 2		1,023.54	
17	3/31/25	Professional Fees	5503	BB1. 2		18,557.41	
17	3/31/25	Postage and Delivery	5635	BB1. 2		1,120.39	
17	3/31/25	Postage and Delivery	5635	BB1. 2		20,458.66	
17	3/31/25	Printing and Production	5760	BB1. 2		63.60	
17	3/31/25	IT Contract Services	5763	BB1. 2		14,253.56	
17	3/31/25	IT Contract Services	5763	BB1. 2		2,698.64	
17	3/31/25	Dues and Subscriptions	5774	BB1. 2		1,350.00	
17	3/31/25	SaskTel Mobility	5779	BB1. 2		1,732.92	
17	3/31/25	Special Projects	5805	BB1. 2		455.00	
		To accrue accounts payable			CC		
18	3/31/25	Wages & Salaries	5410				198,311.24
18	3/31/25	Permanent Staff Wages	5448			198,311.24	
		Move wages to one account			CC		
19	3/31/25	Caucus Information Technology Resources Grant	4140				27,000.00
19	3/31/25	Opposition Caucus Grant	4240			27,000.00	

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# New Democratic Party Caucus

Year End: March 31, 2025

Adjusting Journal Entries

Date: 10/28/24 To 3/31/25

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
		Move technology grant as separate disclosure on FS. Not regular operating funding.			CC		
20	3/31/25	IT Contract Services	5763			6,883.72	
20	3/31/25	SaskTel Mobility	5779				6,883.72
		Move Powerland invoices coded to Sasktel communication.			CC		
21	3/31/25	Computer Equipment	1840				15,361.45
21	3/31/25	Accum. Amort. - Computer Equipment	1845			15,361.45	
		Fully amortized assets					
						1,365,669.30	1,365,669.30

Net Income (Loss) 42,983.34

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New Democratic Party Caucus

Year End: March 31, 2025

Reclassifying Entries

Date: 10/28/24 To 3/31/25

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
RC1	3/31/25	Affinity Credit Union	1055	A1		5,000.00	
RC1	3/31/25	Accounts Payable - Adjustment	2101	A1			5,000.00
Reclass O/S cheque #14249 to Metric Strategies to accounts payable. Cheque was returned to sender.							
						5,000.00	5,000.00

Net Income (Loss) 42,983.34

CC Reviewed by Clint

Prepared by	1st Review	2nd Review	Final Review
JDK 9/04/25	CC 9/09/25	CC 9/09/25	CC 9/09/25

New Democratic Party Caucus  
Year End: March 31, 2025  
Prior period adjustments  
Date: 10/28/24 To 3/31/25

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
						0.00	0.00
Net Income (Loss)			42,983.34				

Prepared by	1st Review	2nd Review	Final Review
JDK 9/04/25	CC 9/09/25	CC 9/09/25	CC 9/09/25

