

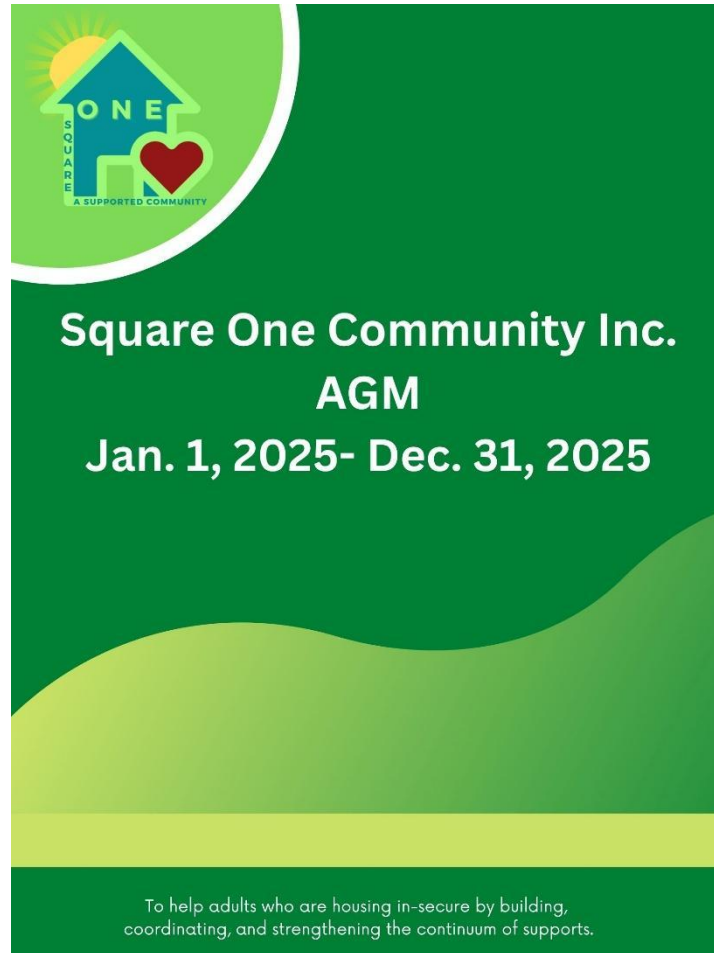


**Wednesday, July 29, 2026
@ 4:30pm
at 138 Fairford St. W.
Moose Jaw**

**Square One Community Inc.
AGM
Jan. 1, 2025- Dec. 31, 2025
AND Jan. 1, 2026-Mar. 31, 2026**



To help adults who are housing in-secure by building,
coordinating, and strengthening the continuum of supports.



We acknowledge that the land on which we live, work, and gather is Treaty 4 Territory; the traditional land of the Cree, Assiniboine, Saulteaux and homeland of the Metis Nation. We are committed to the work of Truth and Reconciliation.



ANNUAL General Meeting AGENDA

Square One Community Inc.

July 29, 2026

4:30pm at 138 Fairford St. W.

Attendees: Della Ferguson, Paul Wilder, James Zick, Bret Rowlinson, Crystal Lockyer, Sue Karner, Brenda Walper-Bossence, Anne-Marie Ursan, Jordan Fehr, Donna Watson, Max Eckstein.

Regrets: Lorna Himmelspeck, April Rubbelke

Treaty 4 Land Recognition

We honour the land on which we live and on which we offer supportive housing. We strive for truth and reconciliation in our daily efforts. With approximately 50% of the people we serve identifying as First Nations or Métis, we are intent on supporting them as they need.

1. Call to Order at 4:34 p.m. and Opening Remarks

Motion: to appoint Della Ferguson-as Chair. Crystal/Sue **Cd**

1.1: Introduction of Current Directors:

President-Della Ferguson

Vice President – Crystal Lockyer

Treasurer-Paul Wilder

Directors: Lorna Himmelspeck, Bret Rowlinson, April Rubbelke, James Zick

2. Approval of Agenda

Motion: Approved, Crystal/Paul **Cd**

3. Approval of April 16, 2025 Minutes of AGM (included in Annual Report)

Motion: Approved Paul/Crystal, **Cd**

4. President's Report

Motion: Gratitude theme of the year, for funders, staffing, board of directors, fundraisers and community at large. Sue/Paul **Cd**

5. GM Report-(M. Eckstein)

Built programs from congregate settings now include scatter sites. Built partnerships during this period with true wrap around support. Resounding success!

6. Committee Reports:

6.1 Financial Report (P. Wilder)

Report is on page 14 – this is a full audit done by MWC as required by our Reaching Homes Funder. Audit reports are attached. The audit is a “Qualified audit”, which is typical for non-profit organizations.

Motion: Approved Crystal/Bret **Cd**

6.2 Bank Signing Authority for 2026-2027

Motion: Brett/Sue that the Bank signing authority for Square One Community Inc. for 2026-2027 be two of the following: Paul Wilder, Della Ferguson, Crystal Lockyer, James Zick. **Cd.**

6.3 Audit Report by MWC (Paul Wilder)

The SOC 2025 Audit was completed by MWC.

See Appendix 1-Pg. 40

6.4 Appointment of Auditor (Paul Wilder)

Motion: Agree that we use MWC for the Auditor for next year. Sue/Paul, **Cd**

6.5 Executive – (Della)

6.6 Fundraising -(Della)

6.7 Communication- (Crystal)

6.8 Grants- (Della)

6.9 Human Resources/Policy- (Crystal)

Motion: Accept reports as circulated, Crystal/Bret, **Cd**

7. Election of the Board of Directors 2026-2027

President: 1 year term-Della Ferguson

Vice-President: 1 year term-Crystal Lockyer

Treasurer: 1 year term-Paul Wilder

Director: 2-year term-Lorna Himmelspeck

Director: 2-year Term - Bret Rowlinson

Director: 2-year Term-April Rubbelke

Director: 1 year Term-James Zick

Motion: Accept the Square One Community Board of Directors for 2026/2027 as presented, Anne-Marie/James, **Cd**

8. Adjournment: 4:47 p.m. Continue to next period January 1 to March 31, 2026 as Square One Community modified our fiscal year ending to March 31.

Chair: Della Ferguson **Recorder:** Donna Watson



ANNUAL General Meeting Minutes

Square One Community Inc.

Wednesday, April 16, 2025

2:00 pm- 138 Fairford St. W.

Attendees: Anne-Marie Ursan, Bernie Doecker, Paul Wilder, Della Ferguson, Dave Stevenson, Sue Karner, Aaron Walker, Brenda Walper-Bossence, James Zick.

Regrets: Mary Lee Booth, Terry Hutchinson, Crystal Lockyer, Aimee Nadan, Leigh Landry.

Treaty 4 Land Recognition

Dedication to Christine Boyczuk (1946-2025) – A Founding Member of Square One Community. Christine's daughter Vanessa, and granddaughter Maddy were welcomed to Square One Community for a dedication of the Board Room to Christine's Memory. Anne-Marie shared a beautiful tribute to Christine's Memory. Vanessa commented that naming the SOC Board Room in her Mom's memory was a fitting tribute as her mom was all about "bringing people together".

1. Call to Order at 2:14pm and Opening Remarks

Motion: Della Ferguson/Sue Karner to appoint Anne-Marie Ursan as Chair for the Annual Meeting of Square One Community(SOC). **Cd.**

1.1: Introduction of Current Directors:

President-

Vice President – Anne-Marie Ursan

Secretary- Della Ferguson

Treasurer-Paul Wilder

Directors: Terry Hutchinson, Bernie Doecker

2. Approval of Agenda

Motion: Bernie Doecker/Sue Karner that the Agenda for the SOC AGM for April 16, 2025 be adopted as circulated. **Cd.**

3. Approval of April 17, 2024 Minutes of AGM (included in Annual Report)

Motion: Dave Stevenson/Paul Wilder that the Minutes of the SOC April 17, 2024 AGM be adopted as circulated. **Cd.**

4. President's Report (submitted by M. L. Booth)

Motion: Bernie Doecker/Dave Stevenson that the President's AGM Report be adopted as circulated. **Cd.**

5. GM Report-(M. Eckstein)

Motion: Della Ferguson /Dave Stevenson that the GM's AGM Report be adopted as circulated. **Cd.**

6. Financial Report (P. Wilder)

6.1 Motion: Paul Wilder/Della Ferguson to approve the 2024 financial statements as circulated. **Cd.**

6.2 Bank Signing Authority for 2024-25

Motion: Paul Wilder/Sue Karner that the Bank signing authority for 2025-2026 be two of the following: Paul Wilder, Della Ferguson and Bernie Doecker. **Cd.**

6.3 Review Engagement (Paul Wilder)

The SOC 2024 Review Engagement was completed by MWC.

6.4 Appointment of Auditor (Paul Wilder)

MOTION Paul Wilder /Della Ferguson that we use MWC for the Review Engagement or Auditor, if required for next year. **Cd.**

Committee report submissions:

- 6.5 Fundraising (Della)**
- 6.6 Executive – (Mary Lee)**
- 6.7 Communication (Della)**
- 6.8 Grants (Mary Lee)**
- 6.9 Human Resources/Policy- (Terry)**
- 6.10 Supportive Housing – (Anne-Marie)**

Motion: Bernie Doecker/Della Ferguson that the committee reports be accepted as circulated. **Cd.**

7. Election of the Board of Directors 2025-26

President: 1 year term-Della Ferguson

Vice-President: 2 year term-Bernie Doecker

Secretary: 1 year term-

Treasurer: 2 year term-Paul Wilder

Director: 2 year Term- Dave Stevenson

Director: 2 year Term-James Zick

Director: 2-year Term-Crystal Lockyer

Motion Bernie Doecker/Paul Wilder that the slate of officers for Square One Community Inc. be approved as presented: **Cd.**

8. Adjournment: 2:25

Chair: Anne-Marie Ursan

Recording Secretary: Della Ferguson

Dedication of the SOC Board room to the memory of CHRISTINE BOYCZUK

Thank you for joining us as we honor Christine in dedicating this class/board room in her memory.

Christine was a founding member of SOC. She freely shared her wisdom and experience with the board and guided its efforts in achieving objective.

Christine was a woman of principles. And she embraced the principles of wraparound ... FAMILY, FAITH and FRIENDS

Her friendship to SOC was illustrated in her humble manner as she guided and taught us to be mindful of making thoughtful decisions. She taught us to proceed with heart and head. She was a teacher and we gratefully received and practiced what she taught. She also reminded us to have a good chuckle now and then.

Her faith was shown by her actions. She lived a prayer. One where she brought hope to those in despair; light to darkness and joy to sadness. She sought not to be consoled but to console and to understand rather than being understood. Mostly she had great gladness in knowing that it is in giving that we receive.

Her greatest joy was family! Her family was her strength and priority. She shared quiet pride in her family and their accomplishments. The children delighted her and she was in her element when with them.

Thank you, Christine!



PRESIDENT'S REPORT-2025

2025 was an incredible year in the evolution of Square One Community Inc. and the credit all goes to: a team of passionate people pouring themselves into the common goal of MAKING HOMELESSNESS HISTORY; the incredible grant from REACHING HOMES Funding through the Government of Canada; our community partners who share our vision; and a community of supporters who stand with us on this journey. It is with deep gratitude that I reflect upon 2025 and the heavy “lift” and amazing growth that occurred.

Square One Community grew in the new year from having Max Eckstein, our General Manager coordinating and doing the work solo and in collaboration with community partners and the “working” Board, to him managing ten employees and 40 clients. His philosophy of building the program through “therapeutic relationships” was infused into every aspect of the team’s work, and that philosophy has shown its value in profound ways.

Our staff are a group of devoted individuals who share our vision and work wholeheartedly on a daily basis. It is inspiring to witness their compassion and commitment in action.

This year also saw the addition of Donna Watson, our contracted Executive Admin. Donna brings skills, expertise and a knowledge base that have served us greatly. Through her guidance we have been able to develop systems to better serve our organization. In August, we gave thanks to Carol Staples of Succurro Consulting for her bookkeeping services as she stepped away, and welcomed Nicole Frederick of Peace of Mind Bookkeeping. Nicole has helped us in our monumental growth. I am deeply grateful to Carol for helping us get established, and for Donna and Nicole for their commitment to Square One Community’s work.

On February 2nd, 2025 our beautiful founding board member Christine Boyczuk passed away suddenly and her loss impacted us deeply. We miss her profoundly, and at the same time, we carry her vision with us as we journey forward often wondering, “What would Christine do in this situation?” We are forever grateful for her inspiration.

To our volunteer Board of Directors and our Fundraising Committee, I give thanks. They show up and they give of themselves greatly. The “lift” we have accomplished is due to the combined effort of these folks. Thank you!

And lastly, to our community, I am eternally grateful for your response to our every call. Every suite that our clients call home has been furnished by you. When we ask for items...you are on our doorstep with them. When we hold a Walk...you walk with us. When we host a meal...you come to the table. Your support is remarkable. Thank you.

I share this report with **deep gratitude** for this past year, and **fierce hope** for 2026.

Della Ferguson, President



GENERAL MANAGER'S REPORT - 2025

Supportive Housing Programming

- Square One Community officially launched our Reaching Home funded Supportive Housing Program on April 1st, 2025, expanding upon the scaled pilot project which launched on Dec 1, 2024.
- Staff were hired beginning in mid-March and throughout the year to facilitate the program: 4 Intensive Case manager, 1 Team Lead Case Manager, 3 Part employees and 1 casual employee.
- All staff were trained and certified in Mental Health First Aid, ASIST Suicide Intervention, First Aid and CPR, Naloxone Training, PART defensive crisis intervention training, and SPDAT assessment training.
- We launched a weekly Homelessness Assessment Intake system and developed Moose Jaw's first By-Name list to address Homelessness.
- We established partnerships with 5 local landlords to provide units and scattered site housing for our program participants.
- Within the Year we housed 40 individuals out of chronic homelessness, exceeding our mandate of 30.

Social Housing Advisory Committee

- The SHAC committee continued to meet every other month throughout 2025.
- Organizations were able to collaborate and advocate on issues in the Community with a single voice including speaking out regarding the changes to zoning and Bylaws regarding Supportive Housing and Service Organizations.
- The SHAC committee fully took over the role of data stewards for the Systems Map and provides data directly to the System Map facilitators for the category of Social Housing.
- The SHAC committee remains the steward of the official PIT count for Moose Jaw.
- Membership attendance began to shift during this year to primarily non-profits in place of governmental agencies.

Tenancy Stabilization Program

- We initiated the pilot project for our Tenancy Stabilization Program in collaboration with the MJHA, working on saving at-risk tenancies and reversing evictions in the High Park Tower building.
- 5 participants are currently enrolled on this program and receiving services from staff.

Program Funding

- We successfully were funded by Reaching Homes for our supportive housing project
- We received grant funding from Moffat, and the McConnell Foundations and CCRW to supplement our programming.

Partnerships with the Continuum of Support

- We established partnerships with multiple community organizations to deliver effective services to our program participants
- Moose Jaw Family Services provides weekly counselling on site, and co-case manages clients with children.
- The Salvation Army provides trusteeship and financial supports to our clients
- Social Services agreed to provide a single Social Worker to handle the entire Square One Caseload.
- John Howard Society streamlines individuals into our supportive housing assessment days from the shelter
- Circle Medical and Dr. Brabant provide primary medical care to all program participants
- Main St. Pharmacy oversees our medication management program and provides all pharmaceutical supports to the program.
- Wakamow Detox works with our clients who require detox services and works closely with us

Submitted by General Manager,

Maxton Eckstein, GM



COMMITTEE REPORTS: **FINANCIAL REPORT-2025**

Committee: Della Ferguson (President), Paul Wilder (Treasurer and Chair), Crystal Lockyer (Vice President), Max Eckstein (General Manager)

The Finance Committee has reviewed the audited financial statements for the year ended December 31, 2025.

As of December 31, 2025, Square One Community Inc. remained in a strong financial position with total assets of **\$372,252**, including **\$119,606** in cash and **\$237,806** in investments. Net assets at year-end totaled **\$349,054**.

During the year, the organization recorded **\$402,401** in revenue and **\$388,183** in expenses, resulting in an **operating surplus of \$14,218**. The majority of expenditures supported staffing, housing stability initiatives, and the delivery of programs and services for individuals experiencing housing insecurity.

The financial statements were audited by MWC Chartered Professional Accountants LLP. The auditors issued a qualified opinion, which is common for charitable organizations due to the inherent difficulty of independently verifying the completeness of cash donations and fundraising revenue. The audit also included an emphasis of matter relating to the retrospective restatement of certain 2024 donation and fundraising revenues. Aside from these matters, the auditors concluded that the financial statements present fairly the financial position of Square One Community Inc. in accordance with Canadian accounting standards for not-for-profit organizations.

Respectfully submitted by,

Paul Wilder, Finance Committee Chair



Executive Report-2025

Members: Della Ferguson (President), Paul Wilder (Treasurer), Crystal Lockyer (Vice), Max Eckstein (GM)

To provide a forum for Directors to engage in planning sessions related to issues such as, but not restricted to, finance, facilities, special projects and the strategic plan.

Board membership

2025 saw transitions in Board Membership as we gave thanks to Mary Lee Booth, Terry Hutchinson, and Anne-Marie Ursan whose terms ended in April, and Bernie Doecker whose term ended December 31. We give thanks for their service to Square One Community. Their skills and expertise certainly helped in building the foundation on which Square One Community Inc. operate. In February, founding Board Member Christine Boyczuk died suddenly leaving us at a loss, while also leaving us in the wake of her tremendous legacy. We are eternally grateful for her remarkable community contributions. In light of these changes, came the need for increasing our Board Membership. We are VERY grateful to Crystal Lockyer returning to our Board after a year off; and to James Zick, Bret Rowlinson, Lorna Himmelspeck and April Rubbelke for stepping up and letting their names stand as Directors. Each bring a beautifully unique skillset and gift to the work of Square One Community Inc.

Strategic Planning and Maintenance

Each year the Square One Community Inc. Board take time to create a Strategic Plan for the year. The following is Square One Community Inc. Goals and Objectives for 2025. As we reflect upon this document, we see the fulfillment, and in some cases, the surpassing of these goals and objectives.

Respectfully submitted by

Della Ferguson, President



Square One Community Inc.

Our Vision:

Everyone has access to safe, affordable, and secure housing with their basic needs met.

Our Mission:

To build, coordinate, and strengthen the continuum of supports for adults who are housing in-secure.

Core Values:

Communicate Coordinate Collaborate Connect Contribute

2025 Goals	Objectives
Develop a housing security strategy for Moose Jaw with a plan to end homelessness	-Facilitate the Social Housing Advisory Committee -Conduct Annual PiT Count and report findings to community -Maintain Social Housing Systems Map - Identify and measure housing and basic needs gaps in the community
Operate a supportive housing program and services	-Establish and define roles in community partnerships -Create MOU's with partner organizations -Develop policies, procedures -Train and develop staff -Intake and ongoing support of 30 clients -Public awareness/media
Advocate for funding sustainability to address identified housing security gaps	-Explore Funding Opportunities -Determine Grants available and create a timeline for grant submission and writing reports -Develop a Fundraising Strategy



Fundraising Report-2025

Members: Della Ferguson (Chair), Noreen Edmondson, Della Ferguson Sue Karner, Leigh Landry, Fran Millar, Terri Mitchell, Donna Watson, Max Eckstein

The Fundraising Committee was developed from the Square One Community Inc. Board for the purpose of raising funds to develop, maintain and grow the Programming for Square One Community Inc. The Fundraising Committee aims to host a minimum of six fundraising efforts a year (2 larger and 4 smaller in nature). This committee will oversee and manage the Fundraising projects and details, doing so by building community partners in the spirit of integrity and collaboration.

Fundraising Efforts for 2025 included:

- Little Houses:** small countertop “money banks” placed in three locations in Moose Jaw businesses.
- Stronger Together-** Engraved Tree Leaves on Stronger Together Metal Art at Circle Medical Centre
- Winter Warm-Up Jan. 30, 2025 Fundraiser at the Crush Can Restaurant** with Meal/Warm Hands
–Warm Hearts /50/50/ Winter Warm Up Raffle Basket
- Walk for Warmth 2025: Mar. 13, 2025** Community Pledged Walk
- Spring Brunch and Learn with Moose Jaw Rotary Wakamow: April 26, 2025**
- Canadian Brewhouse Meal Fundraiser & Summer Vibes Raffle: June 8, 2025**
- Consultation with Wayne Hellquist**
 - June 5: 1-4pm: Non-Profit Life Cycle
 - June 12: 1pm: Fundraising Strategy
 - June 26: 1 pm: Fundraising Strategy
- Empty Bowls 2025, Nov.14, 2025** Meal tickets for donated soup in donated soup bowls
Staycation Raffle/Silent Auction
- South Saskatchewan Community Fund , SQUARE ONE IMPACT FUND (debit/credit/tax receipts) introduced**
- Christmas Bulk Mailing: December 2025**

While this report highlights fundraising events and activities, we also want to acknowledge ALL who donated to our Supportive Housing Program. Special Mention to St. Andrew’s United Church who included us in the dispersal of their funds with a donation of just over \$16,000.00. A HUGE Thank you to our incredible fundraising volunteers and to our community for their outstanding support!

Submitted with Gratitude,

Della Ferguson Fundraising Committee Chair



Communications Report-2025

Members: Crystal Lockyer, Max Eckstein, Della Ferguson (Chair)

“The Communications Committee was developed from the Square One Community Inc. Board, for the purpose of raising awareness through print and social media regarding Square One Community’s work to reduce homelessness in Moose Jaw. In addition, this committee will promote Square One Community events and fundraising projects to the public. “

The following Platforms are utilized for Square One Community communication:

Social Media: Facebook/Instagram; and LinkedIn was used regularly to promote upcoming fundraising events, solicit for donations, educate and raise awareness of issues affecting vulnerable community members, and promote programs being offered by Square One Community Inc (SOC).

Website: [Squareonehousingmoosejaw.com](https://squareonehousingmoosejaw.com) serves as a primary information hub, kept current with the latest news articles, event calendars, and essential service updates—including meal offerings and warming space availability. It remains a critical resource for a diverse range of stakeholders, including community members, grant providers, media outlets, and funders, seeking real-time data on SOC’s status and initiatives.

Discover Moose Jaw/Moose Jaw Today: GM Maxton Eckstein engaged regularly with local media by conducting interviews in an effort to educate the public and raise awareness of issues affecting the homeless population in Moose Jaw. Local media was also utilized to share information on upcoming fundraising events, and highlight the work and initiatives of Square One Community, Inc.

Radio and TV interviews: Throughout the year, SOC maintained a consistent presence in the press. General Manager Max was interviewed regularly by radio and television outlets on several critical issues, including proposed bylaw changes affecting non-profit services, supportive housing updates, the potential relocation of Willow Lodge, and various SOC events. To support these efforts, SOC issued several media releases to ensure accurate and timely communication with the public.

Mail out Fundraiser: SOC rolled out a mail out fundraising initiative for the first time around the holiday season to solicit donations from generous community members. This was a successful campaign that raised over \$20,000 in its first year. Beyond its financial impact, the initiative served as a vital awareness tool, educating the public on SOC's mission and the evolving needs of our community.

Respectfully submitted by

Crystal Lockyer, Communications Committee



Grants Committee -2025

Members: Della Ferguson (Chair), Paul Wilder, Maxton Eckstein, Donna Watson

The Advocacy, Grants Committee was developed for the purpose of researching and developing grants and advocating for initiatives to be undertaken by the Square One Community Inc.

Securing funding is paramount for the operations of Square One Community Inc. We are grateful beyond words for being awarded the following grant opportunities:

Reaching Homes- Canada's Homelessness Strategy (Government of Canada): Non-Designated Indigenous Homelessness Stream: \$308,153.00.

April 1, 2025-March 31, 2026

This project is funded by
the Government of Canada.



Moffat Family Fund administered by the South Saskatchewan Community Foundation:
\$17,800.00

Mar. 17-July 15, 2025



McConnell Funds in partnership with Moose Jaw Non-Profit Housing Inc.: \$20,000

Mar. 28, 2025-Mar. 27, 2026



The Canadian Council on Rehabilitation and Work (CCRW) The Wage Subsidy Employment benefit (WS) is a financial support for employers to hire, train and retain eligible people with disabilities (employee). Funding: 12 weeks at 100% wages: \$9,450.00



Respectfully submitted by,

Della Ferguson, Grant Committee Chair



Human Resources & Policies Committee

January 1, 2025 - December 31, 2025

Chair: Bernie Doecker

Members: Crystal Lockyer, Della Ferguson, Paul Wilder, April Rubbelke, James Zick, Max Eckstein

Secretary: Donna Watson

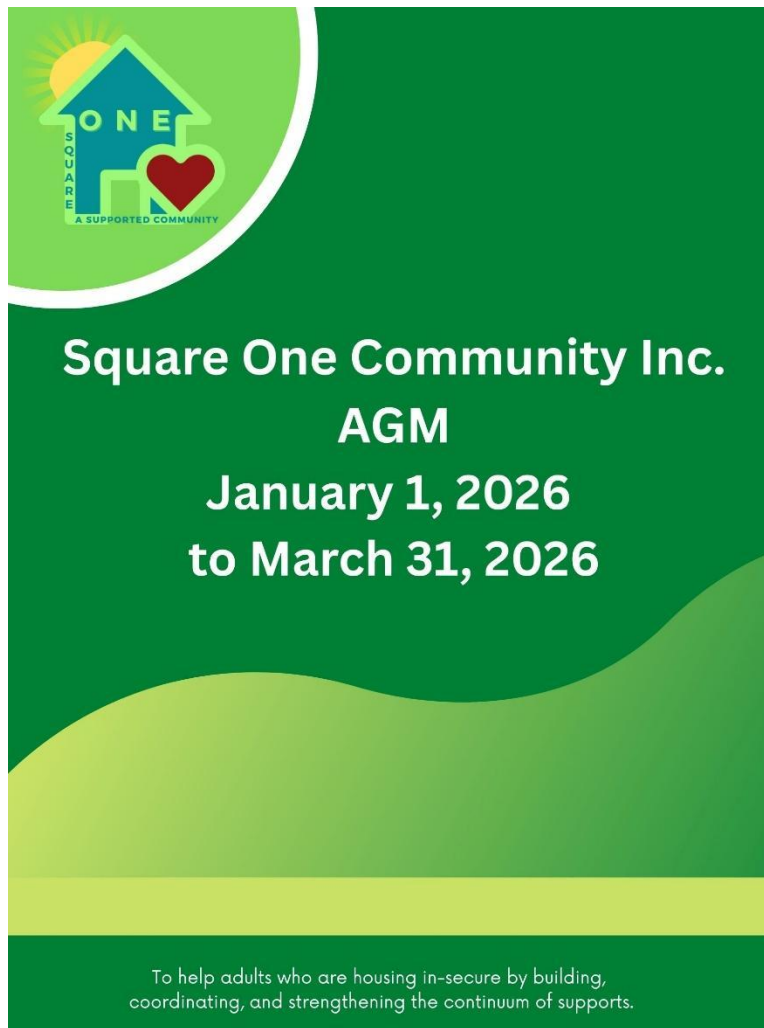
Human Resources & Capacity Building

Staffing Expansion: Throughout 2025, SOC significantly increased its operational capacity. In March, SOC established comprehensive position descriptions, interview guides, and salary scales for our Intensive Case Manager (ICM) and Housing Support Worker (HSW) roles. Following a successful recruitment phase, four positions were filled. By November 2025, further hiring brought the total frontline team to nine employees (four ICMs and five HSWs).

Policy & Governance: To ensure organizational alignment with current employment standards and operational needs, various HR policies were developed and implemented in 2025. These include:

- **Employment Standards:** Overtime/Time in Lieu, On Call/Stand By Duty, Progressive Discipline, Workplace Standards of Conduct and Confidentiality, Attendance Support.
- **Specialized Leaves:** Leave of Absence protocols, Vacation Accrual and Use Policy,
- **Safety & Operations:** Working Alone Policy, Duty to Report, Pest Policy, Respectful Workplace, Incident Reporting, Medication Management, Organizational Neutrality, Workplace IPV Safety Plan.
- **Administration:** Credit Card Policy, Petty Cash, Emergency Housing Loan Fund, Cab Policy.

Submitted by Crystal Lockyer Human Resources Chair



We acknowledge that the land on which we live, work, and gather is Treaty 4 Territory; the traditional land of the Cree, Assiniboine, Saulteaux and homeland of the Metis Nation. We are committed to the work of Truth and Reconciliation.



ANNUAL General Meeting AGENDA

Square One Community Inc.

July 29, 2026

4:45pm at 138 Fairford St. W.

Attendees: Della Ferguson, Paul Wilder, James Zick, Bret Rowlinson, Crystal Lockyer, Sue Karner, Brenda Wolper-Bossence, Anne-Marie Ursan, Jordan Fehr, Donna Watson, Max Eckstein

Regrets: Lorna Himmelspeck, April Rubbelke

Treaty 4 Land Recognition

1. Call to Order at 4:49 p.m. and Opening Remarks

Motion: to appoint Della Ferguson as Chair, Crystal/Sue, **Cd**

1.1: Introduction of Current Directors:

President-Della Ferguson

Vice President – Crystal Lockyer

Treasurer-Paul Wilder

Directors: Lorna Himmelspeck, Bret Rowlinson, April Rubbelke, James Zick

2. Approval of Agenda for Jan. 1 to Mar. 31, 2026 AGM

Motion: Approve Bret/Sue, **Cd**

3. Approval of July 29, 2026 Minutes of Jan. 1, 2025 to Dec. 31, 2025 AGM

Motion: Approve, Sue/Crystal, **Cd**

4. President's Report

As circulated in AGM Report.

5. GM Report-(M. Eckstein)

We have met the Reaching Home's quota of 60 individuals already. In addition we launched the tenancy stabilization at High Park.

6. Financial Report (P. Wilder)

Please see report page 28

6.1 Motion: Accept reports, Paul/James, **Cd** .

6.2 Bank Signing Authority for 2026-2027

Motion: The Bank signing authority for Square One Community Inc. for 2026-2027 be two of the following: Paul Wilder, Della Ferguson, Crystal Lockyer, James Zick. Agree to continue, Bret/Sue, **Cd**

6.3 Audit Report by MWC (Paul Wilder)

The SOC Jan 1, 2026 to Mar 31, 2026 Audit was completed by MWC.
See Appendix 2-Pg. 50

6.4 Appointment of Auditor (Paul Wilder)

Motion: Approve that we use MWC for the Auditor for next year.
Paul/Crystal, **Cd**

Committee report submissions:

6.5 Executive – (Della)

6.6 Fundraising -(Della)

6.7 Communication- (Crystal)

6.8 Grants- (Della)

6.9 Human Resources/Policy- (Crystal)

Motion: Accept reports as presented, Crystal/Paul, **Cd**

7. Election of the Board of Directors 2026-2027

President: 1 year term-Della Ferguson
Vice-President: 1 year term-Crystal Lockyer
Treasurer: 1 year term-Paul Wilder
Director: 2-year term-Lorna Himmelspeck
Director: 2-year Term - Bret Rowlinson
Director: 2-year Term-April Rubbelke
Director: 1 year Term-James Zick

MOTION: Accept the Square One Community Inc. Board of Directors as presented for 2026/2027, Crystal/Paul **Cd**

8. Adjournment: 4:58 p.m.

Chair: Della Ferguson **Recorder:** Donna Watson



President's Report

Jan. 1, 2026-March 31, 2026

With the start of this new calendar year came renewed hope for our Square One Community Inc. Supportive Housing Services Program through continued and increased funding from **Reaching Home: Canada's Homelessness Strategy**. We are deeply grateful for this partnership and the meaningful impact it continues to have on our work and the people we serve.

Because of this important partnership, we made the decision to align our fiscal year with that of our funder, changing it from the calendar year to April 1 through March 31. As a result, we are submitting this abbreviated AGM report.

Although three months is a relatively short period of time, it was enough for Square One Community to continue expanding its programs, strengthening its infrastructure, and raising essential funds. This growth and success are only possible because of the collective efforts of our entire community. It truly takes a village, and we are sincerely grateful to every person who has contributed — in ways both large and small — to support this work. The impact of those contributions are reflected in the reports from our dedicated General Manager and Board Members.

Following last year's monumental achievements, we now look ahead to meeting our Reaching Home funding objectives and continuing to grow our Tenancy Stabilization Program; while maintaining and enhancing the high-quality services we provide to our clients. We move forward with enduring hope and optimism for the future.

Submitted by

Della Ferguson, President



General Manager's Report Jan1.- Mar. 31, 2026

Program Funding

- After a very effective and successful 2025 calendar year and exceeding all of our targets for housing by 25%, Square One Community was granted another year of funding from Reaching Homes.
- This funding not only allowed us to continue our project and services but was increased to allow an expansion.
- We committed in 2026 to increase the capacity of our program to housing a total of 60 individuals out of chronic homelessness.

Supportive Housing Programming

- Although the expanded funding was not set to be initiated until the April 1st fiscal year, notice of increases allowed us to pre-prepare for this by brining on new staff. We hired an additional Intensive Case Manager to our day shift team to allow for the increased caseload capacity.
- We began intaking clients during this 3-month period in 2026, leaving us with a total of 48 clients at the start of April 1st, 2026, the official launch of our 2nd year of Reaching Homes Funding.

Peer Support Program

- We expanded programming during this 3-month period, initiating a life skills cooking program which works teaches up to 8 participants per week how to create, shop for and prepare a unique meal. A peer support led initiative, our instructor was hired from our program participants an teaches the class with assistance from regular staff.
- We also brought on a Peer Support cleaner, hired from our program participants to clean the William Milne building, but to also provide client centered, trauma informed cleaning services within clients' units, helping to strengthen their tenancies.

Tenancy Stabilization Program

- Conversations regarding the program's success and utility are taking place within the MJHA. They have expressed a desire for us to provide social supports to the High Park tower building in its entirety. Conversations have been taking place within the MJHA regarding how and if such a program and partnership is feasible.
- While these conversations take place, we continue to serve the 5 clients who are participating through the pilot project.

Submitted by

Maxton Eckstein, General Manager



COMMITTEE REPORTS:

Financial Report Jan1.- Mar. 31, 2026

Committee: Della Ferguson (President), Paul Wilder (Treasurer and Chair), Crystal Lockyer (Vice), Max Eckstein (GM)

The Finance Committee has reviewed the audited financial statements for the period ended March 31, 2026.

This reporting period reflects the Corporation's transition to a March 31 fiscal year-end to align with the fiscal year of its primary funding agency. As such, these financial statements represent a three-month reporting period.

As of March 31, 2026, Square One Community Inc. remained in a strong financial position with **total assets of \$351,862**, including **cash of \$93,974** and **investments of \$239,636**. Net assets at year-end totaled **\$304,548**.

During the reporting period, the organization recorded **revenues of \$86,870** and **expenses of \$131,377**, resulting in a deficit of **\$44,507**. The majority of expenditures continued to support staffing and the delivery of programs and services to individuals experiencing housing insecurity.

The financial statements were audited by MWC Chartered Professional Accountants LLP. The auditors issued a **qualified opinion**, which is common for charitable organizations due to the inherent difficulty of independently verifying the completeness of cash donations and fundraising revenue. Aside from this standard qualification, the auditors concluded that the financial statements present fairly the financial position of Square One Community Inc. in accordance with Canadian accounting standards for not-for-profit organizations.

Submitted by

Paul Wilder, Finance Committee Chair



Executive Committee Jan1.- Mar. 31, 2026

Members: Della Ferguson (President), Paul Wilder (Treasurer), Crystal Lockyer (Vice), Max Eckstein (GM)

To provide a forum for Directors to engage in planning sessions related to issues such as, but not restricted to, finance, facilities, special projects and the strategic plan.

The following is the Strategic Plan for 2026. We look into this new year with confidence in reaching these goals and objectives.



Square One Community Inc.

Our Vision:

Everyone has access to safe, affordable, and secure housing with their basic needs met.

Our Mission:

To build, coordinate, and strengthen the continuum of supports for adults who are housing insecure.

Core Values:

*Communicate Coordinate Collaborate Connect Contribute
in a community of caring*

2026 Goals	Objectives
Operate a Supportive Housing Program: Deliver high-quality supportive housing services that promote stability and independence for program participants.	-Maintain established partnerships with community organizations to ensure a continuum of care and support for residents. -Continue to train staff in evidence-based and best practice curriculum to ensure staff remain current in professional practices. -Continue to develop and update policies and procedures for the program as required. -Expand and further develop the Tenancy Stabilization Program to strengthen housing retention outcomes. -Develop and implement a Trustee Program to support participants who require assistance with budgeting and rent management to maintain housing stability. -Increase program capacity from 40 clients to 60 clients.
Strengthen the Continuum of Supports for Program Participants: Support coordinated community efforts to address homelessness and improve system planning.	-Facilitate and strengthen the Social Housing Advisory Committee (SHAC). -Collaborate with SHAC on Conducting PIT counts when commissioned by the federal Reaching Homes Program. -Work collaboratively with partner organizations to address service gaps and barriers to accessing supports. -Support SHAC in maintaining and updating Systems Mapping to improve coordination of services.
Advocate for Funding Sustainability for the Supportive Housing Program: Secure sustainable funding sources to maintain and grow supportive housing services.	-Continually explore new funding opportunities and partnerships. -Research grant opportunities and create a timeline for grant submission and reporting requirements. -Maintain and strengthen the organizational fundraising strategy -Develop and maintain a donor database to support relationship building and donor stewardship.
Expand community awareness and knowledge of Square One Community:	-Maintain relationships with local media outlets. -Expand presentation opportunities with businesses, corporations, and community groups. -Share testimonials and program updates on social media to highlight program impact and tell the organization's story.

Increase public awareness and community engagement with Square One Community's work and impact.	
Strengthen Organizational Capacity: Ensure Square One Community has the internal capacity to sustain and grow its programs.	-Support staff development, retention, and wellbeing. -Strengthen internal systems, governance, and operational processes. -Provide professional development opportunities for staff and leadership.
Enhance Participant Engagement and Sense of Purpose: Support program participants in developing meaningful routines, personal goals, and a sense of purpose that contributes to long-term housing stability and overall wellbeing	-Support participants in identifying personal goals related to employment, education, volunteering, or skill development. -Facilitate connections to volunteer opportunities, training programs, and community activities. -Provide or partner with organizations to offer life skills workshops such as budgeting, cooking, job readiness, and personal development. -Encourage participant involvement in program activities, peer support opportunities, and community-building events. -Incorporate goal setting and progress reviews into regular case management meetings to support motivation and achievement. -Celebrate participant successes and milestones to reinforce progress and personal growth.

Submitted by

Della Ferguson, President



Fundraising Committee Report Jan1.- Mar. 31, 2026

Members: Della Ferguson (Chair), Noreen Edmondson, Della Ferguson Sue Karner, Leigh Landry, Fran Millar, Donna Watson, Max Eckstein

The Fundraising Committee was developed from the Square One Community Inc. Board for the purpose of raising funds to develop, maintain and grow the Programming for Square One Community Inc. The Fundraising Committee aims to host a minimum of six fundraising efforts a year (2 larger and 4 smaller in nature). This committee will oversee and manage the Fundraising projects and details, doing so by building community partners in the spirit of integrity and collaboration.

Following a successful “first” Bulk Mailing over the Christmas season, our fundraising committee set straight to work in the new year with the following Fundraising efforts:

50’s-60’s-70’s Comfort Singers Concert and Dessert Party: January 29, 2026

and

Winter Warm-up Raffle

136 people enjoyed the upbeat and enthusiastic entertainment of the Comfort Singers who MOST GENEROUSLY donated their time and talent for SOC’s cause. Following the concert everyone enjoyed a dessert party in the lower hall of Zion United. Zion has become a wonderful partner in our Supportive Housing Services fundraising efforts and we are deeply grateful for their support.

The Winter Warm-Up Raffle added to the fundraising efforts of the evening.

STRONGER TOGETHER:

The Stronger Together campaign continued with sponsored leaves on this incredible metal art creation by Bill and Laurette Keen that is featured on the lobby wall at Dr. Brabant’s Circle Medical Centre.

WALK FOR WARMTH 2026: Saturday March 14, 2026 1:30-2:30pm

Over 110 people gathered to walk through the downtown course (highlighting many of our partners) in support of Square One Community Inc. Collected pledges and sponsorships raised over \$21,000.00 boosting not only the funds for supportive housing services, but also boosting the spirits of our staff and clients alike. What a tremendous community effort!

"There is no power for change greater than a community discovering what it cares about."

Margaret J. Wheatley

We celebrate the efforts of our community of Board Members, Staff, Volunteers and supporters.

Submitted by

Della Ferguson, SOC Fundraising Committee Chair



Communications Committee Report

Jan. 1, 2026-March 31, 2026

Members: Crystal Lockyer, Max Eckstein, Della Ferguson (Chair)

“The Communications Committee was developed from the Square One Community Inc. Board, for the purpose of raising awareness through print and social media regarding Square One Community’s work to reduce homelessness in Moose Jaw. In addition, this committee will promote Square One Community events and fundraising projects to the public. “

With this new year came new goals for the Communications Committee:

- To create a Media Strategy
- To create a Marketing Strategy
- To create a Data Base to better communicate with our supporters
- To create video messages from our GM, Maxton Eckstein.
- To maintain and grow our social media reach
- To maintain and grow our website
- To create a quarterly newsletter

We look to this new year with confidence in meeting these goals we have set.

Submitted by

Della Ferguson, Communications Chair



Grants Committee Report

Jan. 1, 2026-March 31, 2026

Committee: Paul Wilder, Max Eckstein, Donna Watson, Della Ferguson (Chair)

The Advocacy, Grants Committee was developed for the purpose of researching and developing grants and advocating for initiatives to be undertaken by the Square One Community Inc.

The Grants Committee submitted a proposal in December 2025 for the new grant year with **Reaching Home: Canada's Homelessness Strategy through the Government of Canada**. SOC was successful in being awarded a grant in the amount of \$401,590.00. This increase was received as a vote of confidence in the work of the SOC team in 2025.

Another successful granting bid was rewarded by **Community Initiatives Fund (CIF)** for the **SOC Peer Support Food Service Training Program** in the amount of \$14,000.00. This program has already proven successful and popular with the clients we serve.

The Grants Committee continues to seek out and send submissions to support the programming of Square One Community Inc.

Submitted by

Della Ferguson, Grants Committee Chair



Human Resources/Policy

Jan. 1, 2026-March 31, 2026

Chair: Crystal Lockyer

Members: Della Ferguson, Paul Wilder, April Rubbelke, James Zick, Max Eckstein

Secretary: Donna Watson

Human Resources & Capacity Building

Staffing Expansion: In 2026, SOC added one Full-Time and one Part-Time Employee, bringing the total frontline team to ten employees.

Policy & Governance: To ensure organizational alignment with current employment standards and operational needs, additional HR policies were developed and implemented. These include:

- **Employment Standards:** Wage and Compensation for staff and management, Probation Policy, Conflict of Interest, Termination Policy, Complaint Resolution.
- **Specialized Leaves:** Bereavement, Pressing Necessity, Severe Weather, and Leave of Absence.
- **Safety & Operations:** Substance Use and Medical Liability Waiver.
- **Administration:** Mileage and Expense Policy.

New Initiatives:

- The **Occupational Health and Safety (OHS) committee** was formally established in early 2026 to prioritize workplace wellbeing and safety.
- **Peer-Led Cooking Classes:** Launched in March 2026, made possible through South Saskatchewan Community Foundation (SSCF) funding.
- **Comprehensive Benefits Package:** Research and development were finalized during this quarter, leading to a successful rollout on April 1, 2026.
- **Employee Handbook:** Advanced through the drafting and development stages this quarter, with final implementation completed in May 2026.

Looking Ahead: Focus on stabilizing recent updates and building out foundational tools. This includes providing ongoing support to staff as they transition to the new comprehensive benefits

package and addressing any administrative or coverage questions. Additionally, work will proceed on finalizing a standardized employee hiring checklist to ensure a consistent, welcoming experience for future hires. Finally, the committee will continue to develop and refine internal policies to ensure ongoing workplace safety, legal compliance, and fair labor practices.

Submitted by *Crystal Lockyer*, Human Resources Chair

A Picture says a thousand words.....



Bulk Mailing 2025



Walk for Warmth 2025



Spring Lunch & Learn 2025



Walk for Warmth 2025



Dedication of Christine Boyczuk Board Room



Client Cooking Class 2026



Empty Bowls Soup Sponsors 2025



Empty Bowls 2025



One Year Anniversary Celebration April 2026

SQUARE ONE COMMUNITY INC.

Financial Statements

Year Ended December 31, 2025

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Square One Community 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.

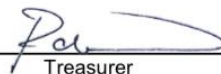
The integrity and reliability of Square One Community Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial 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 members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board of Directors 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.



President



Treasurer

Moose Jaw, SK
June 17, 2026



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Square One Community Inc.

Qualified Opinion

We have audited the financial statements of Square One Community Inc. (the "Corporation"), which comprise the statement of financial position as at December 31, 2025, 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 Corporation as at December 31, 2025, 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 charitable organizations, the Corporation 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 Corporation 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 December 31, 2025 and 2024, current assets and net assets as at December 31, 2025 and 2024.

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 Corporation 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.

Emphasis of Matter

We draw attention to Note 11 to the financial statements, which provides information on a retrospective restatement of the prior years financial statements to correct the recognition of donation and fundraising revenues. Our opinion is not modified in respect of this matter.

Other Matter

The financial statements for Square One Community Inc. for the year ended December 31, 2024 were subject to a review engagement by the same professional accountants that have conducted the current year audit. The previous year's independent practitioner's review engagement report, dated March 18, 2025, contained a qualification on the completeness of donations.

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.

(continues)

An asset to our clients, not an expense

102 – 4701 Parliament Ave, Regina, SK S4W 0T9 ☎ 306-352-8621 📠 306-565-8476 🌐 mwc-cpa.ca

Independent Auditor's Report to the Board of Directors of Square One Community Inc. *(continued)*

In preparing the financial statements, management is responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation'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 Corporation'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 Corporation'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 Corporation 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.



Chartered Professional Accountants

Regina, Saskatchewan
June 17, 2026

SQUARE ONE COMMUNITY INC.

Statement of Financial Position

December 31, 2025

	2025	2024 (Unaudited) (Restated)
ASSETS		
CURRENT		
Cash	\$ 119,606	\$ 205,938
Investments (Note 5)	237,806	130,146
Accounts receivable	13,332	8,551
Goods and services tax recoverable	374	-
Prepaid expenses	1,134	-
	<u>\$ 372,252</u>	<u>\$ 344,635</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 5,740	\$ 4,165
Wages payable	6,197	634
Employee deductions payable	11,261	-
Deferred income (Note 6)	-	5,000
	<u>23,198</u>	<u>9,799</u>
NET ASSETS	<u>349,054</u>	<u>334,836</u>
	<u>\$ 372,252</u>	<u>\$ 344,635</u>
SUBSEQUENT EVENT (Note 3)		
CONTINGENT FUNDING (Note 8)		
LEASE COMMITMENTS (Note 9)		

ON BEHALF OF THE BOARD

 Director
 Director

See notes to financial statements

SQUARE ONE COMMUNITY INC.

Statement of Operations Year Ended December 31, 2025

	2025	2024 (Unaudited) (Restated)
REVENUES		
Grant revenue (Note 7)	\$ 283,367	\$ 38,886
Donations	70,194	297,040
Fundraising	41,180	27,376
Investment earnings	7,660	4,890
	402,401	368,192
EXPENSES		
Salaries and benefits	274,240	37,344
Occupancy costs	32,513	24,000
Contracted services	16,670	2,100
General and administrative	16,498	7,091
Accounting and legal	12,150	6,966
Food risk relief meals	9,316	39,659
IT and communications	6,895	3,760
Travel	6,587	-
Fundraising costs	5,211	-
Advertising and promotion	4,870	-
Donations	3,200	1,936
Point-in-time count	33	11,075
	388,183	133,931
EXCESS OF REVENUES OVER EXPENSES	\$ 14,218	\$ 234,261

See notes to financial statements

SQUARE ONE COMMUNITY INC.

Statement of Changes in Net Assets Year Ended December 31, 2025

	2025	2024 (Unaudited) (Restated)
NET ASSETS - BEGINNING OF YEAR		
As previously reported	\$ 326,285	\$ 100,575
Retrospective restatement (Note 11)	8,551	-
As restated	334,836	100,575
EXCESS OF REVENUES OVER EXPENSES	14,218	234,261
NET ASSETS - END OF YEAR	\$ 349,054	\$ 334,836

See notes to financial statements

SQUARE ONE COMMUNITY INC.

Statement of Cash Flows Year Ended December 31, 2025

	2025	2024 (Unaudited) (Restated)
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 14,218	\$ 234,261
Item not affecting cash:		
Reinvested earnings on investments	(2,417)	(2,901)
	<u>11,801</u>	<u>231,360</u>
Changes in non-cash working capital:		
Accounts receivable	(4,781)	(8,551)
Accounts payable	1,575	4,165
Deferred income	(5,000)	5,000
Prepaid expenses	(1,134)	-
Goods and services tax payable	(374)	-
Wages payable	5,563	634
Employee deductions payable	11,261	-
	<u>7,110</u>	<u>1,248</u>
Cash flow from operating activities	<u>18,911</u>	<u>232,608</u>
INVESTING ACTIVITY		
Purchase of investments	(105,243)	(76,989)
Cash flow used by investing activity	<u>(105,243)</u>	<u>(76,989)</u>
INCREASE (DECREASE) IN CASH FLOW	<u>(86,332)</u>	<u>155,619</u>
CASH - BEGINNING OF YEAR	<u>205,938</u>	<u>50,319</u>
CASH - END OF YEAR	<u>\$ 119,606</u>	<u>\$ 205,938</u>

See notes to financial statements

SQUARE ONE COMMUNITY INC.

Notes to Financial Statements Year Ended December 31, 2025

1. PURPOSE OF THE CORPORATION

Square One Community Inc. ("Square One" or "Corporation") is a not-for-profit organization of Saskatchewan. As a registered charity the Corporation is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The Corporation operates to help adults who are housing in-secure by building, coordinating, and strengthening the continuum of supports.

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

Square One Community Inc. follows the deferral method of accounting for contributions, which include donations and grant revenues.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fundraising revenue is recognized when the event is held.

Investment earnings are recognized in the period earned.

Financial instruments

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 accounts receivable are reported at amortized cost.

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

Capital assets

The Corporation expenses capital assets in the year of acquisition. Proceeds on disposal if any would be included in income in the year the transaction occurs. Asset purchases in the year were \$1,739 (2024 - \$Nil).

Contributed services

The operations of the Organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

3. SUBSEQUENT EVENT

Subsequent to the 2025 fiscal year Square One enacted a change in its fiscal year to March 31 to align with the fiscal year end of its major funding agency.

SQUARE ONE COMMUNITY INC.

Notes to Financial Statements Year Ended December 31, 2025

4. ECONOMIC DEPENDENCE

The Corporation received significant financial support from Metis Nation under the reaching home program for Saskatchewan. Should this funding cease, or be reduced significantly, the organization would be required to significantly alter its operations or consider winding up if equivalent replacement funding could not be obtained.

5. INVESTMENTS

Investments consist of term deposits that earn interest ranging from 2.55% to 3.30% and mature between June 2026 and January 2027 (2024 - earn interest at 4.12% and mature in June 2025).

6. DEFERRED REVENUE

	Beginning Balance	Received	Recognized	Ending Balance
MJNPHC funding	\$ 5,000	\$ -	\$ (5,000)	\$ -

The prior year deferred revenue was for funding from Moose Jaw Non-Profit Housing Corporation (MJNPHC) for \$1,000 per month for supportive housing services for January 1 - May 31, 2025.

7. GRANTS

	2025	2024
Metis Nation - Saskatchewan Secretariat Incorporated	\$ 231,117	\$ 20,000
Canadian Council on Rehabilitation and Work	9,450	-
Community Initiative Fund	-	2,886
South Saskatchewan Community Foundation	17,800	15,000
McConnell Foundation	20,000	-
Other	5,000	1,000
	<u>\$ 283,367</u>	<u>\$ 38,886</u>

8. CONTINGENT FUNDING

In common with most grant funding a subsequent review of the financial statements is conducted by the granting agency which can result in the requirement of repayment of prior year's funding, or an adjust to the current year's funding based on their determination of the use of the funding for eligible program costs.

No provision is made in the financial statements for a possible settlement of current year's funding and any settlement related to prior year's is recognized as part of current funding revenue in the period it is made known to the organization.

Based on the funding agency's review of the prior year's financial statement and grant reports no repayment or adjustment was required.

SQUARE ONE COMMUNITY INC.

Notes to Financial Statements Year Ended December 31, 2025

9. LEASE COMMITMENTS

The Corporation has a long term lease with respect to its premises and two parking spaces. The lease expired on March 31, 2048. Future minimum lease payments as at December 31, 2025, are as follows:

2026	\$	24,000
2027		24,000
2028		24,000
2029		24,000
2030		24,000

10. FINANCIAL INSTRUMENTS

The Corporation 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 Corporation's risk exposure and concentration as of December 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization deals largely with government funded agencies and large corporate sponsors. Funding is provided in lump sum payments and the risk is considered low.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. Liquidity risk also includes the risk of the Organization not being able to liquidate assets in a timely manner, at a reasonable price. The Organization has accumulated significant cash and therefore this is not a significant risk.

Unless otherwise noted, it is management's opinion that the Corporation is not exposed to significant other price risks arising from these financial instruments.

11. RETROSPECTIVE RESTATEMENT

The prior year's financial statements have been retrospectively restated to correct for the recognition of revenue for donations and fundraising which were owing to the Association but were not recorded in the 2024 fiscal year. The net effect of the retrospective restatement was an increase in accounts receivable and net assets at December 31, 2024 and an increase in revenue and excess revenue over expenses for the year then ended.

12. CORRESPONDING FIGURES

In addition to the retrospective restatement noted above the prior year's figures were not subject to audit and were reported on under a review engagement by MWC CPAs LLP who issued a qualified conclusion dated March 18, 2025. Some of the prior year's figures have been reclassified to conform to the current year's presentation.

SQUARE ONE COMMUNITY INC.

Financial Statements

Period Ended March 31, 2026

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Square One Community 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 Square One Community 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 board of directors' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board of Directors 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 board of directors by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.



President



Treasurer

Moose Jaw, SK
July 09, 2026



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Square One Community Inc.

Qualified Opinion

We have audited the financial statements of Square One Community Inc. (the "Corporation"), 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 period 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 Corporation as at March 31, 2026, and the results of its operations and cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many charitable organizations, the Corporation 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 Corporation 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 December 31, 2025, current assets and net assets as at March 31, 2026 and December 31, 2025. Our audit opinion on the financial statements for the year ended December 31, 2025 was modified accordingly because of the possible effects of this limitation of scope.

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

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

(continues)

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 Corporation'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 Corporation'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 Corporation 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.



Chartered Professional Accountants

Regina, Saskatchewan
July 9, 2026

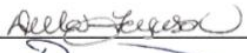
SQUARE ONE COMMUNITY INC.

Statement of Financial Position

As at March 31, 2026

	March 31 2026	December 31 2025
ASSETS		
CURRENT		
Cash	\$ 93,974	\$ 119,606
Investments (Note 4)	239,636	237,806
Accounts receivable	13,557	13,332
Goods and services tax recoverable	565	374
Prepaid expenses	4,130	1,134
	<u>\$ 351,862</u>	<u>\$ 372,252</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 11,069	\$ 5,740
Wages payable	18,116	6,197
Employee deductions payable	7,563	11,261
Deferred revenue (Note 5)	10,566	-
	<u>47,314</u>	<u>23,198</u>
NET ASSETS	<u>304,548</u>	<u>349,054</u>
	<u>\$ 351,862</u>	<u>\$ 372,252</u>
CONTINGENT FUNDING (Note 6)		
LEASE COMMITMENTS (Note 7)		

ON BEHALF OF THE BOARD

 Director
 Director

See accompanying notes to financial statements

SQUARE ONE COMMUNITY INC.

Statement of Operations For the Period Ended March 31, 2026

	<i>March 31 2026 (3 months)</i>	<i>December 31 2025 (12 months)</i>
REVENUES		
Grants (Note 9)	\$ 46,855	\$ 283,367
Fundraising	24,089	41,180
Donations	11,077	70,194
Investment earnings	1,829	7,660
Cleaning revenues	1,670	-
Tenancy stabilization program	1,350	-
	<u>86,870</u>	<u>402,401</u>
EXPENSES		
Salaries and benefits	102,262	274,240
Occupancy costs	8,271	32,513
Contracted services	6,123	16,670
Accounting and legal	5,488	12,150
Travel	3,634	6,587
General and administrative	2,721	16,498
IT and communications	1,258	6,895
Fundraising costs	956	5,211
CIF grant expenses	634	-
Advertising and promotion	30	4,870
Donations	-	3,200
Point-in-time count	-	33
Food risk relief meals	-	9,316
	<u>131,377</u>	<u>388,183</u>
EXCESS OF REVENUES (EXPENSES)	\$ (44,507)	\$ 14,218

Statement of Changes in Net Assets For the Period Ended March 31, 2026

	<i>March 31 2026</i>	<i>December 31 2025</i>
NET ASSETS - BEGINNING OF PERIOD	\$ 349,055	\$ 334,836
Excess of revenues (expenses)	(44,507)	14,218
NET ASSETS - END OF PERIOD	\$ 304,548	\$ 349,054

See accompanying notes to financial statements

SQUARE ONE COMMUNITY INC.

Statement of Cash Flows For the Period Ended March 31, 2026

	March 31 2026 (3 months)	December 31 2025 (12 months)
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ (44,507)	\$ 14,218
Item not affecting cash:		
Reinvested earnings on investments	(1,829)	(2,417)
	(46,336)	11,801
Changes in non-cash working capital:		
Accounts receivable	(225)	(4,781)
Accounts payable	5,329	1,575
Deferred revenue	10,566	(5,000)
Prepaid expenses	(2,996)	(1,134)
Goods and services tax payable	(191)	(374)
Wages payable	11,919	5,563
Employee deductions payable	(3,698)	11,261
	20,704	7,110
Cash flow from (used by) operating activities	(25,632)	18,911
INVESTING ACTIVITY		
Purchase of investments	-	(105,243)
Cash flow from (used by) investing activity	-	(105,243)
DECREASE IN CASH FLOW	(25,632)	(86,332)
CASH - BEGINNING OF PERIOD	119,606	205,938
CASH - END OF PERIOD	\$ 93,974	\$ 119,606

See accompanying notes to financial statements

SQUARE ONE COMMUNITY INC.

Notes to Financial Statements Period Ended March 31, 2026

1. PURPOSE OF THE CORPORATION

Square One Community Inc. ("Square One" or "Corporation") is a not-for-profit organization of Saskatchewan. As a registered charity the Corporation is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

Square One operates to help adults who are housing in-secure by building, coordinating, and strengthening the continuum of supports.

The Corporation changed its fiscal year to March 31 to align with the fiscal year end of its major funding agency.

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

Square One follows the deferral method of accounting for contributions, which include donations and grant revenues.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fundraising revenue is recognized when the event is held.

Tenancy stabilization program revenue, cleaning revenue, and investment earnings are recognized in the period earned.

Financial instruments

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 accounts receivable are reported at amortized cost.

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

Capital assets

The Corporation expenses capital assets in the year of acquisition. Proceeds on disposal if any would be included in income in the year the transaction occurs. Asset purchases in the year were \$Nil (2025 - \$1,739).

Contributed services

The operations Square One depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

SQUARE ONE COMMUNITY INC.

Notes to Financial Statements Period Ended March 31, 2026

3. ECONOMIC DEPENDENCE

Square One receives significant financial support from Metis Nation - Saskatchewan Secretariat Incorporated, under the Reaching Home program for Saskatchewan, and should this funding cease, or be significantly reduced, Square One would be required to significantly alter its operations or consider winding up if equivalent replacement funding could not be obtained.

4. INVESTMENTS

Investments consist of term deposits that earn interest ranging from 2.55% to 3.30% and mature between June 2026 and January 2027 (2025 - earn interest at 2.55% to 3.30% and mature between June 2026 and January 2027).

5. DEFERRED REVENUE

	Beginning Balance	Received	Recognized	Ending Balance
Community Initiatives Fund	\$ -	\$ 11,200	\$ (634)	\$ 10,566

Deferred revenue from Community Initiatives Fund (CIF) is for peer food service training. Grant funding was approved in the amount of \$14,000 of which 80% was advanced as of yearend. The remaining advance (repayment) will be issued upon receipt and acceptance of the final report.

6. CONTINGENT FUNDING

In common with most grant funding a subsequent review of the financial statements is conducted by the granting agency which can result in the requirement of repayment of prior year's funding, or an adjust to the current year's funding based on their determination of the use of the funding for eligible program costs.

No provision is made in the financial statements for a possible settlement of current year's funding and any settlement related to prior year's is recognized as part of current funding revenue in the period it is made known to the organization.

Based on the funding agency's review of the prior year's financial statement and grant reports no repayment or adjustment was required.

7. LEASE COMMITMENTS

The Corporation has a long term lease with respect to its premises and two parking spaces which expires on March 31, 2048 and has minimum monthly payment of \$2,000.

8. FINANCIAL INSTRUMENTS

The Corporation 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 Corporation's risk exposure and concentration as of March 31, 2026.

(continues)

SQUARE ONE COMMUNITY INC.

Notes to Financial Statements

Period Ended March 31, 2026

8. FINANCIAL INSTRUMENTS (*continued*)

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization deals largely with government funded agencies and large corporate sponsors. Funding is provided in lump sum payments and the risk is considered low.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. Liquidity risk also includes the risk of the Organization not being able to liquidate assets in a timely manner, at a reasonable price. The Organization has accumulated significant cash and therefore this is not a significant risk.

Unless otherwise noted, it is management's opinion that the Corporation is not exposed to significant other price risks arising from these financial instruments.

9. GRANT REVENUE

	<i>March 31</i> 2026	<i>December 31</i> 2025
Metis Nation - Saskatchewan Secretariat Incorporated	\$ 46,221	\$ 231,117
Canadian Council on Rehabilitation and Work	-	9,450
Community Initiative Fund	634	-
South Saskatchewan Community Foundation	-	17,800
McConnell Foundation	-	20,000
Other	-	5,000
	\$ 46,855	\$ 283,367



Square One Community continue the work of.....

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