

**WISH Drop-In Centre Society**  
**Financial Statements**  
For the year ended March 31, 2016

**WISH Drop-In Centre Society**  
**Financial Statements**  
For the year ended March 31, 2016

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## Independent Auditor's Report

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### To the Members of WISH Drop-In Centre Society

We have audited the accompanying financial statements of WISH Drop-In Centre Society, which comprise the Statement of Financial Position as at March 31, 2016 and the Statements of Operations, Changes in Net Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to fundraising and donations revenue, excess of revenue over expenses, assets and net assets. Our audit opinion on the financial statements for the year ended March 31, 2015 was modified accordingly because of the effects of this limitation in scope.

### Qualified Opinion

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of WISH Drop-In Centre Society as at March 31, 2016, and its operations and its cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.



## Report on Other Legal and Regulatory Requirements

As required by the Society Act of British Columbia, we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied, on a basis consistent with that of the preceding year.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

July 26, 2016

**WISH Drop-In Centre Society**  
Statement of Financial Position

**March 31** **2016** **2015**

**ASSETS**

**Current**

Cash and cash equivalents (Note 3)	\$	171,171	\$	185,692
Restricted investments (Note 4)		218,144		309,661
Temporary investments (Note 4)		232,939		246,221
Accounts receivable (Note 5)		7,690		40,000
GST recoverable		22,684		17,400
Prepaid expenses		16,626		21,042

**669,254** **820,016**

**Property, plant and equipment (Note 6)** **678,234** **987,990**

**\$ 1,347,488** **\$ 1,808,006**

**LIABILITIES AND NET ASSETS**

**Liabilities**

**Current**

Accounts payable and accrued liabilities (Note 7)	\$	116,380	\$	88,838
Deferred revenue (Note 8)		178,088		177,010

**294,468** **265,848**

**Deferred capital contributions (Note 9)** **601,209** **901,812**

**895,677** **1,167,660**

**Net Assets**

Unrestricted	156,641	244,507
Investment in property, plant, and equipment	77,026	86,178
Internally restricted (Note 10)	201,660	232,405
Externally restricted (Schedule 2)	16,484	77,256

**451,811** **640,346**

**\$ 1,347,488** **\$ 1,808,006**

Commitments (Note 11)

Approved on behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**WISH Drop-In Centre Society**  
Statement of Operations

<b>For the year ended March 31</b>	<b>2016</b>	<b>2015</b>
<b>Government Grant Revenue (Schedule 1)</b>		
Federal	\$ 5,152	\$ 5,164
Provincial	1,043,000	1,057,045
Municipal	133,123	130,000
	<hr/>	<hr/>
Total Grants - Government	1,181,275	1,192,209
	<hr/>	<hr/>
<b>Non-Government Grant Revenue (Schedule 1)</b>	112,055	73,850
	<hr/>	<hr/>
	1,293,330	1,266,059
<b>Other Revenue</b>		
Donations	180,850	220,670
Fundraising - Scotiabank Run	10,304	11,629
Interest	8,635	12,087
Miscellaneous	3,100	-
Stewardship Programs		
Sex Workers United Against Violence - MAC AIDS Fund	43,986	36,073
Literacy Round Table - Decoda Literacy Solutions	30,527	25,800
Am I Next	-	1,848
Amortization of deferred capital contributions	300,603	226,162
	<hr/>	<hr/>
<b>Total Revenue</b>	1,871,335	1,800,328
	<hr/>	<hr/>
<b>Expenses (Schedule 1)</b>		
Drop-In Centre	1,094,174	1,023,809
Wellness Centre	303,289	226,162
Learning Centre	21,587	6,480
Mobile Access Project	296,765	262,470
Aboriginal Health and Safety Program	76,150	54,890
Peer Safety/Volunteer	118,011	101,176
Change in Our Backyard	19,923	30,845
Stewardship Programs (Schedule 3)	74,513	63,721
Organizational Support	178,786	168,750
Less: Administration Recovery	(123,328)	(122,997)
	<hr/>	<hr/>
<b>Total Expenses</b>	2,059,870	1,815,306
	<hr/>	<hr/>
<b>Deficiency of Revenue over Expenses</b>	\$ (188,535)	\$ (14,978)

**WISH Drop-In Centre Society**  
Statement of Changes in Net Assets

For the year ended March 31

	Unrestricted Net Assets	Invested in Property, Plant and Equipment	Internally Restricted Net Assets	Externally Restricted Net Assets	2016	2015
Balance, beginning of the year	\$ 244,507	\$ 86,178	\$ 232,405	\$ 77,256	\$ 640,346	\$ 655,324
Excess (Deficiency) of revenue over expenses	146,985	(32,413)	-	(303,107)	(188,535)	(14,978)
Acquisition of capital assets	(23,261)	23,261	-	-	-	-
Interfund transfers	(211,590)	-	(30,745)	242,335	-	-
<b>Balance, end of the year</b>	<b>\$ 156,641</b>	<b>\$ 77,026</b>	<b>\$ 201,660</b>	<b>\$ 16,484</b>	<b>\$ 451,811</b>	<b>\$ 640,346</b>

**WISH Drop-In Centre Society**  
Statement of Cash Flows

For the year ended March 31	2016	2015
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Deficiency of revenue over expenses	\$ (188,535)	\$ (14,978)
Adjustments for non-cash items		
Amortization of property, plant and equipment	333,016	226,162
Amortization of deferred capital contributions	(300,603)	(226,162)
	(156,122)	(14,978)
Changes in non-cash working capital items		
Accounts receivable	32,310	365,000
GST recoverable	(5,284)	(11,508)
Accrued interest receivable	3,048	(383)
Prepaid expenses	4,416	(9,663)
Deposits	-	2,620
Accounts payable and accrued liabilities	27,542	(16,731)
Deferred revenue	1,080	3,115
	(93,010)	317,472
<b>Investing activities</b>		
Purchase of term deposits	(450,000)	(101,750)
Redemption of term deposits	551,750	200,000
Acquisition of property, plant and equipment	(23,261)	(540,838)
Deferred capital contributions received	-	68,285
	78,489	(374,303)
Decrease in cash during the year	(14,521)	(56,831)
Cash and cash equivalents, beginning of year	185,692	242,523
<b>Cash and cash equivalents, end of year</b>	<b>\$ 171,171</b>	<b>\$ 185,692</b>



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# WISH Drop-In Centre Society

## Notes to Financial Statements

March 31, 2016

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### 1. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for not-for-profit organizations ("ASNPO") and reflect the following significant accounting policies:

#### (a) Nature of Organization

WISH Drop-In Centre Society (the "Society") is a not-for-profit organization operated by women for the exclusive use of female survival sex workers. Its purpose is to promote the well-being and safety of women involved in the sex-trade; to assess, support, and undertake if necessary programs and activities designed to improve the health, education, living conditions and life skills of women in the sex-trade; and to educate and advocate regarding the needs of women in the sex-trade.

The Society was incorporated under the Society Act of the Province of British Columbia on August 13, 1991.

As a registered charity, the Society is not subject to income taxes under section 149 (1)(f) of the Canadian Income Tax Act. The Society remains in good standing with the Canada Revenue Agency.

#### (b) Fund Accounting

The Society follows the restricted fund method of accounting for contributions. In order to ensure observance of the limitations and restrictions placed on the use of resources available to the Society, the accounts of the Society are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the funding agencies or in accordance with directives issued by the Board. For financial reporting purposes, the accounts have been classified into the following funds:

- (i) Unrestricted: these funds are available for general purposes and reflect transactions associated with the operating activities of the Society, specifically the Organizational Support Program;
- (ii) Externally restricted: these funds record resources that are to be used for specific purposes, as specified by the funding agency; and,
- (iii) Internally restricted: these funds have been restricted by the Board to fund certain commitments entered into by the Society and to help ensure the financial security of the Society.

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**WISH Drop-In Centre Society**  
**Notes to Financial Statements**

**March 31, 2016**

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**1. Significant Accounting Policies (Continued)**

(c) Revenue Recognition

Revenue from grants and contributions is recognized as outlined below:

- (i) Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured;
- (ii) Restricted contributions are recognized as revenue of the appropriate restricted fund. Restricted contributions with no corresponding restricted fund are recognized using the deferral method whereby they are deferred until the related restrictions are met. Contributions for tangible capital assets are recognized as deferred capital contributions. Restricted contributions for the acquisition of property and equipment are deferred and amortized over the remaining useful life of the asset acquired, consistent with the rates used for the associated assets;
- (iii) Revenue from donations and fundraising is recognized when received, with no accrual being made for amounts pledged but not yet received; and
- (iv) Investment income is recognized as revenue when earned.

(d) Cash and Cash Equivalents

Cash and cash equivalents are comprised of petty cash, unrestricted cash held in bank accounts, and cashable term deposits with terms to maturity of 90 days or less upon acquisition.

(e) Restricted Cash and Investments

Restricted cash and investments represent funds restricted to fulfil the internally and externally restricted activities of the Society.

(f) Allocation of Expenses

General support expenses include items such as the administrator's salaries and benefits, professional services, office expenses, bank and payroll charges, and insurance. The costs are allocated to the various programs based on the estimated time spent on the programs or the percentage of costs permitted to be allocated by funders under the funding agreements.

**March 31, 2016**

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**1. Significant Accounting Policies (Continued)**

(g) Contributed Materials and Services

Contributed materials and services may be recognized as revenue when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased. None have been recognized in the financial statements in the current year.

Volunteers contribute time to assist the Society in carrying out its mandate. Due to the difficulty in determining their fair value, these contributed services are not recognized in the financial statements.

(h) Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Society has not elected to record any investments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Society determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse exchange in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from the financial asset or the amount the Society expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

The Society places its investments in interest-bearing accounts or in highly liquid investments that are readily convertible into known amounts of cash.

The Society does not enter into any derivative financial instrument arrangements for hedging or speculative purposes.

The fair values of cash, investments, accounts receivable, accounts payable and accrued liabilities approximate their carrying values due to their short-term maturity.

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**WISH Drop-In Centre Society**  
Notes to Financial Statements

**March 31, 2016**

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**1. Significant Accounting Policies (Continued)**

(i) Property, Plant and Equipment

The property, plant and equipment assets are recorded at cost. Depreciation is provided over their estimated useful lives. The amortization methods and periods applicable to the various classes of property and equipment are as follows:

	Method	Rate
Leasehold improvements	- Straight-line	Term of lease
Vehicles	- Declining balance	30%
Computer equipment	- Declining balance	30%
Furniture and equipment	- Declining balance	20%

For the year of acquisition, the rate used is one-half of that shown above, except for leasehold improvements, which are amortized over the period of usage.

Property and equipment are tested for recoverability whenever events or changes in circumstances indicate that the asset no longer has any long-term service potential to the Society or no longer contributes to the Society's ability to provide services. The amount of impairment loss recognized is the amount by which the carrying value of the asset exceeds its estimated residual value.

(j) Stewardship Programs

The Society manages the operations of certain stewardship programs which are included as separate programs in the financial statements.

(k) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. These estimates are reviewed periodically and as adjustments become necessary, they are reported in operations in the period in which they become known. Actual results could differ from these estimates.

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**WISH Drop-In Centre Society**  
Notes to Financial Statements

**March 31, 2016**

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**2. Economic Dependence**

The Society's major sources of revenue are derived from various government Ministries and Agencies and entities; therefore, its ability to continue viable operations is dependent upon maintaining its government funding.

BC Housing represents 39% (2015 - 42%) of the total revenue. The Ministry of Justice represents 11% (2015 - 11%) of the total revenue. The City of Vancouver represents 7% (2015 - 7%) of the total revenue. Together, these entities represent 57% (2015 - 60%) of total revenues.

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**3. Cash and Cash Equivalentents**

	<u>2016</u>	<u>2015</u>
Cash	\$ 171,171	\$ 135,628
Cashable term deposit, 1.050% interest rate per annum, term to February 11, 2016	-	<u>50,064</u>
	<u>\$ 171,171</u>	<u>\$ 185,692</u>

**WISH Drop-In Centre Society**  
Notes to Financial Statements

**March 31, 2016**

**4. Temporary Investments**

	2016	2015
Non redeemable term deposit (025), 1.600% interest rate per annum, term July 6, 2014 to January 6, 2015	\$ -	\$ 100,000
Non redeemable term deposit (041), 1.700% interest rate per annum, term May 6, 2014 to May 6, 2015	-	50,875
Non redeemable term deposit (042), 1.700% interest rate per annum, term May 6, 2014 to May 6, 2015	-	50,875
Non redeemable term deposit (038), 1.150% interest rate per annum, term March 8, 2015 to March 8, 2016	-	100,000
Non redeemable term deposit (039), 1.150% interest rate per annum, term March 8, 2015 to March 8, 2016	-	100,000
Non redeemable term deposit (025), 1.100% interest rate per annum, term January 6, 2016 to July 6, 2017	100,000	-
Non redeemable term deposit (038), 1.050% interest rate per annum, term March 8, 2016 to March 8, 2017	100,000	-
Non redeemable term deposit (039), 1.050% interest rate per annum, term March 8, 2016 to March 8, 2017	100,000	-
Escalator term deposit (033), with interest rate at 1.750% year 1; 2.050% year 2; 3.300% year 3, term October 26, 2012 to October 26, 2015	-	102,610
Escalator term deposit (034), with interest rate at 1.750% year 1; 2.050% year 2; 3.300% year 3, term November 5, 2012 to November 5, 2015	-	51,306
Escalator term deposit (033), with interest rate at 1.100% year 1; 1.500% year 2; 2.200% year 3, term October 26, 2015 to October 26, 2018	100,473	-
Escalator term deposit (034), with interest rate at 1.100% year 1; 1.500% year 2; 2.200% year 3, term November 5, 2015 to November 5, 2018	50,222	-
Accrued interest	388	216
	451,083	555,882
Less:		
Amount restricted for net assets	(218,144)	(309,661)
	\$ 232,939	\$ 246,221

**WISH Drop-In Centre Society**  
Notes to Financial Statements

**March 31, 2016**

**5. Accounts Receivable**

	2016	2015
Trade receivables	\$ 7,690	\$ -
Stewardship Program SWUAV - The MAC AIDS Fund	-	40,000
	\$ 7,690	\$ 40,000

**6. Property, Plant and Equipment**

	2016		2015	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer hardware	\$ 2,064	\$ 2,064	\$ -	\$ -
Furniture and equipment	18,358	13,772	4,585	5,732
Leasehold improvements				
- Drop-In Centre	1,314,732	1,001,031	313,701	467,173
- Administration Office	508,523	217,939	290,584	439,254
Vehicle	99,092	29,728	69,364	75,831
	\$ 1,942,769	\$ 1,264,534	\$ 678,234	\$ 987,990

**7. Accounts Payable and Accrued Liabilities**

	2016	2015
Trade payables	\$ 47,647	\$ 30,304
Accrued wages	39,093	28,358
Accrued vacation liability	29,640	30,176
	\$ 116,380	\$ 88,838

March 31, 2016

**8. Deferred Revenue**

Deferred revenue is comprised of externally restricted contributions to be recognized as revenue in the appropriate year as stipulated by the funding agreements/arrangements.

	<u>BC Gaming Policy and Enforcement Branch</u>					Stewardship Programs	Total
	BC Housing	Drop-In Centre	Peer Security Program	Health and Safety Project			
Balance, March 31, 2015	\$ 62,500	\$ 60,000	\$ 11,000	\$ -	\$ 43,510	\$ 177,010	
Contributions received	750,000	60,000	11,000	5,000	70,591	-	
Recognized as revenue	(750,000)	(60,000)	(11,000)	-	(74,513)	-	
<b>Balance, March 31, 2016</b>	<b>\$ 62,500</b>	<b>\$ 60,000</b>	<b>\$ 11,000</b>	<b>\$ 5,000</b>	<b>\$ 39,588</b>	<b>\$ 178,088</b>	



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**WISH Drop-In Centre Society**  
Notes to Financial Statements

**March 31, 2016**

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**9. Deferred Capital Contributions**

Deferred capital contributions represent the unamortized amounts of monies received for the purchase of leasehold improvements and equipment.

	<u>2016</u>	<u>2015</u>
Balance, beginning of the year	\$ 901,812	\$ 1,059,689
Capital contributions received	-	68,285
Amount amortized to revenue	<u>(300,603)</u>	<u>(226,162)</u>
Balance, end of the year	<u>\$ 601,209</u>	<u>\$ 901,812</u>

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**10. Internally Restricted Net Assets**

	<u>2016</u>	<u>2015</u>
Contingency reserve for utilities (Organizational Support)	\$ 16,500	\$ 16,500
Reserve for future improvements to Wellness Centre	155,000	155,000
Learning Centre Program	1,700	19,167
Aboriginal Health and Safety Program	18,000	18,000
Peer Safety/Volunteer and Emerging Voices	<u>10,460</u>	<u>23,738</u>
	<u>\$ 201,660</u>	<u>\$ 232,405</u>

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**11. Commitments**

The Society rents its premises under a long-term lease with the City of Vancouver. The lease term is from April 1, 2008 to March 31, 2018. The total rent payable was \$10, payable in advance.

The Society rents additional space for parking under a short-term lease with the City of Vancouver. The lease term is from October 13, 2015 to April 12, 2016. The total rent payable was \$10, payable in advance.

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**WISH Drop-In Centre Society**  
**Notes to Financial Statements**

**March 31, 2016**

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**12. Stewardship Programs**

Stewardship Programs refer to programs where the Society provides financial management and administration for project funding applied for on behalf of other women-serving organizations and/or women's groups that do not otherwise have the organizational capacity to administer on their own. The revenues and expenses of the Stewardship Programs are reported on the Statement of Operations.

Revenues are recognized when the related expenditures are incurred.

Funding received in the year consists of:

	<u>2016</u>	<u>2015</u>
Sex Workers United Against Violence (SWUAV)	\$ 43,986	\$ 39,176
Literacy Round Table (LRT)	30,527	30,812
Am I Next	-	1,848
Less: Amounts deferred to future periods	-	(8,115)
Total	<u>\$ 74,513</u>	<u>\$ 63,721</u>

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**13. Financial Risk Factors**

The significant financial risks to which the Society is exposed are summarized below:

(a) Credit Risk

Credit risk is the risk of a financial loss to the Society if a counter-party to a financial instrument fails to meet a contractual obligation.

The Society's accounts receivable are made up of donation deposits in transit, grants receivable from reputable funders and GST recoverable amounts. Management does not believe it is subject to any significant concentration of credit risk from either party. The Society's cash and restricted cash equivalents are held at major financial institutions.

(b) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society's exposure to interest risk is outlined in Note 4 where the interest rates and terms to maturity of the investments are listed. The risk is mitigated by the relative short terms to maturity and fixed rates of interest.

(c) Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its obligations as they fall due. The Society maintains adequate levels of working capital and internally restricted funds to ensure all its obligations can be met.

**WISH Drop-In Centre Society**  
Schedule 1 - Schedule of Revenues, Expenditures and Net Assets

March 31, 2016

Revenues	Unrestricted	Internally Restricted	Externally Restricted	Stewardship Programs	2016	2015
<b>Grants - Government</b>						
BC Housing	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 750,000
Ministry of Justice	-	-	222,000	-	222,000	231,045
City of Vancouver	-	-	133,123	-	133,123	130,000
Gaming Commission	-	-	71,000	-	71,000	76,000
Human Resources and Skills Dev. Canada	-	-	5,152	-	5,152	5,164
<b>Subtotal Grants - Government</b>	<b>-</b>	<b>-</b>	<b>1,181,275</b>	<b>-</b>	<b>1,181,275</b>	<b>1,192,209</b>
<b>Grant - Non-Government</b>						
MAC Aids Foundation	-	-	25,000	-	25,000	-
Sprott Foundation	-	-	25,000	-	25,000	25,000
Face the World Foundation	-	-	10,000	-	10,000	14,000
Vancity	-	-	8,000	-	8,000	10,000
Anglican Church Healing	-	-	13,925	-	13,925	9,800
RBC Foundation	-	-	7,500	-	7,500	7,500
United Church of Canada	-	-	13,880	-	13,880	7,500
Coast Capital	-	-	-	-	-	50
Other	-	-	8,750	-	8,750	-
<b>Subtotal Grants - Non-Government</b>	<b>-</b>	<b>-</b>	<b>112,055</b>	<b>-</b>	<b>112,055</b>	<b>73,850</b>
<b>Other Revenue</b>						
Donations	158,670	-	22,180	-	180,850	220,670
Fundraising - Scotiabank Run	-	-	10,304	-	10,304	11,629
Interest and Dividend Income	8,610	-	24	-	8,634	12,087
Miscellaneous Income	2,750	-	350	-	3,100	-
Stewardship Programs	-	-	-	74,513	74,513	63,721
Amort. of Def. Cap. Contributions	-	-	300,604	-	300,604	226,162
<b>Subtotal</b>	<b>170,030</b>	<b>-</b>	<b>333,462</b>	<b>74,513</b>	<b>578,005</b>	<b>534,269</b>
Administration Fee	123,328	-	-	-	123,328	122,997
<b>Total Revenues</b>	<b>\$ 293,358</b>	<b>\$ -</b>	<b>\$ 1,626,792</b>	<b>\$ 74,513</b>	<b>\$ 1,994,663</b>	<b>\$ 1,923,325</b>
<b>Expenses</b>						
Administrative - Other	\$ 2,473	\$ -	\$ 6,000	\$ -	\$ 8,473	\$ 6,125
Amortization	-	-	333,017	-	333,017	226,162
Automobile	-	-	6,638	-	6,638	12,014
Bank Charges	5,050	-	1,464	-	6,514	6,522
Benefits	17,791	-	131,591	1,077	150,459	141,658
Food	1,396	-	113,544	545	115,485	91,646
Fundraising	7,118	-	-	-	7,118	12,135
GST/HST	27	-	184	12	223	6,164
Incentives	736	-	24,112	26,960	51,808	44,647
Insurance	2,477	-	19,149	-	21,626	13,122
Materials and Supplies	9,295	-	31,545	3,466	44,306	31,548
Professional Fees	8,748	-	33,336	-	42,084	25,731
Repairs and Maintenance	2,315	-	27,064	-	29,379	33,403
Salaries and Wages	115,343	-	1,015,774	24,435	1,155,552	1,063,545
Stewardship Expenses	-	-	-	10,320	10,320	11,744
Telecommunications	932	-	6,077	-	7,009	6,075
Training	17	-	2,323	467	2,807	9,465
Travel	689	-	1,028	70	1,787	4,031
Utilities	4,379	-	60,886	-	65,265	69,569
<b>Subtotal</b>	<b>178,786</b>	<b>-</b>	<b>1,813,732</b>	<b>67,352</b>	<b>2,059,870</b>	<b>1,815,306</b>
Administration Expense	-	-	116,167	7,161	123,328	122,997
<b>Total Expenses</b>	<b>\$ 178,786</b>	<b>\$ -</b>	<b>\$ 1,929,899</b>	<b>\$ 74,513</b>	<b>\$ 2,183,198</b>	<b>\$ 1,938,303</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 114,572</b>	<b>\$ -</b>	<b>\$ (303,107)</b>	<b>\$ -</b>	<b>\$ (188,535)</b>	<b>\$ (14,978)</b>
<b>Net Assets, beginning of year</b>	<b>330,685</b>	<b>232,405</b>	<b>77,256</b>	<b>-</b>	<b>640,346</b>	<b>655,324</b>
Interfund Transfers	(211,590)	(30,745)	242,335	-	-	-
<b>Net Assets, end of year</b>	<b>\$ 233,667</b>	<b>\$ 201,660</b>	<b>\$ 16,484</b>	<b>\$ -</b>	<b>\$ 451,811</b>	<b>\$ 640,346</b>

**WISH Drop-In Centre Society**  
**Schedule 2- Schedule of Externally Restricted Funds**

**March 31, 2016**

	Drop-in	Wellness Centre	Learning Centre	Mobile Access	AHSP	Peer Safety/Volunteer	Change in Backyard	2016	2015
<b>Revenues</b>									
<b>Grants - Government</b>									
BC Housing	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
Ministry of Justice	-	-	-	202,000	20,000	-	-	222,000	231,045
City of Vancouver	82,000	-	-	51,123	-	-	-	133,123	130,000
Gaming Commission	55,000	-	-	-	5,000	11,000	-	71,000	76,000
Human Resources & Dev. Skills Canada	5,152	-	-	-	-	-	-	5,152	5,164
<b>Subtotal Grants - Government</b>	<b>892,152</b>	<b>-</b>	<b>-</b>	<b>253,123</b>	<b>25,000</b>	<b>11,000</b>	<b>-</b>	<b>1,181,275</b>	<b>1,192,209</b>
<b>Grant - Non-Government</b>									
MAC Aids Foundation	-	-	-	-	-	25,000	-	25,000	-
Sprott Foundation	-	-	-	-	-	25,000	-	25,000	25,000
Face the World Foundation	-	-	-	-	-	10,000	-	10,000	14,000
Vancity	8,000	-	-	-	-	-	-	8,000	10,000
Anglican Church Healing	-	-	-	-	13,925	-	-	13,925	9,800
RBC Foundation	-	-	-	-	7,500	-	-	7,500	7,500
United Church of Canada	-	-	-	-	13,880	-	-	13,880	7,500
1988 Foundation	5,000	-	-	-	-	-	-	5,000	-
Strathcona	2,330	-	-	-	-	-	-	2,330	-
Hamber Foundation	-	-	1,420	-	-	-	-	1,420	-
<b>Subtotal Grants - Non-Government</b>	<b>15,330</b>	<b>-</b>	<b>1,420</b>	<b>-</b>	<b>35,305</b>	<b>60,000</b>	<b>-</b>	<b>112,055</b>	<b>73,800</b>
Other Revenue	24	-	2,700	2,172	13,308	14,654	-	32,858	59,842
Amort. of Def. Cap. Contributions	-	267,176	-	33,428	-	-	-	300,604	226,162
<b>Subtotal</b>	<b>24</b>	<b>267,176</b>	<b>2,700</b>	<b>35,600</b>	<b>13,308</b>	<b>14,654</b>	<b>-</b>	<b>333,462</b>	<b>286,004</b>
<b>Total Revenues</b>	<b>\$ 907,506</b>	<b>\$ 267,176</b>	<b>\$ 4,120</b>	<b>\$ 288,723</b>	<b>\$ 73,613</b>	<b>\$ 85,654</b>	<b>\$ -</b>	<b>\$ 1,626,792</b>	<b>\$ 1,552,013</b>
<b>Expenses</b>									
Administrative - Other	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Amortization	-	303,289	-	29,728	-	-	-	333,017	226,162
Automobile	-	-	-	6,638	-	-	-	6,638	12,014
Bank Charges	1,464	-	-	-	-	-	-	1,464	1,841
Benefits	88,097	-	404	28,371	4,833	9,199	687	131,591	121,823
Food	103,380	-	182	840	5,740	2,329	1,073	113,544	90,228
GST/HST	140	-	4	30	6	3	1	184	4,828
Incentives	20	-	-	-	10,088	12,464	1,540	24,112	24,312
Insurance	7,043	-	-	12,106	-	-	-	19,149	9,770
Materials and Supplies	12,454	-	441	4,436	4,338	3,608	6,268	31,545	21,796
Professional Fees	9,152	-	15,513	3,416	2,025	3,230	-	33,336	17,225
Repairs and Maintenance	22,647	-	-	4,417	-	-	-	27,064	31,464
Salaries and Wages	684,452	-	4,922	199,397	43,036	75,667	8,300	1,015,774	942,629
Telecommunications	3,710	-	-	1,134	514	719	-	6,077	4,359
Training	1,950	-	-	92	-	281	-	2,323	9,445
Travel	461	-	121	160	70	211	5	1,028	2,620
Utilities	59,204	-	-	-	-	1,300	382	60,886	60,816
<b>Subtotal</b>	<b>994,174</b>	<b>303,289</b>	<b>21,587</b>	<b>296,765</b>	<b>70,650</b>	<b>109,011</b>	<b>18,256</b>	<b>1,813,732</b>	<b>1,587,332</b>
Administration Expense	100,000	-	-	-	5,500	9,000	1,667	116,167	118,500
<b>Total Expenses</b>	<b>\$ 1,094,174</b>	<b>\$ 303,289</b>	<b>\$ 21,587</b>	<b>\$ 296,765</b>	<b>\$ 76,150</b>	<b>\$ 118,011</b>	<b>\$ 19,923</b>	<b>\$ 1,929,899</b>	<b>\$ 1,705,832</b>
<b>Deficiency of Revenues over Expenses</b>	<b>\$ (186,668)</b>	<b>\$ (36,113)</b>	<b>\$ (17,467)</b>	<b>\$ (8,042)</b>	<b>\$ (2,537)</b>	<b>\$ (32,357)</b>	<b>\$ (19,923)</b>	<b>\$ (303,107)</b>	<b>\$ (153,819)</b>
Net Assets, beginning of year	9,430	3,726	-	9,485	12,759	17,114	24,742	77,256	179,378
From Internally Restricted Net Assets	-	-	17,467	-	-	13,278	-	30,745	51,697
From Unrestricted Net Assets	177,238	32,387	-	-	-	1,965	-	211,590	-
<b>Net Assets, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,443</b>	<b>\$ 10,222</b>	<b>\$ -</b>	<b>\$ 4,819</b>	<b>\$ 16,484</b>	<b>\$ 77,256</b>

**WISH Drop-In Centre Society**  
Schedule 3- Schedule of Stewardship Programs

March 31, 2016

Revenues	SWUAV	Literacy Round Table	Total
Stewardship Programs/Revenues	\$ 43,986	\$ 30,527	\$ 74,513
<b>Expenses</b>			
Benefits	\$ 962	\$ 115	\$ 1,077
Food	425	120	545
GST/HST	12	-	12
Incentives	22,282	4,678	26,960
Materials and Supplies	2,360	1,106	3,466
Salaries and Wages	13,875	10,560	24,435
Stewardship Expenses	-	10,320	10,320
Training	-	467	467
Travel	70	-	70
Subtotal	39,986	27,366	67,352
Administration Expense	4,000	3,161	7,161
<b>Total Expenses</b>	<b>\$ 43,986</b>	<b>\$ 30,527</b>	<b>\$ 74,513</b>
Excess of Revenues over Expenses	\$ -	\$ -	\$ -