

WISH Drop-In Centre Society
Financial Statements
For the year ended March 31, 2017

WISH Drop-In Centre Society
Financial Statements
For the year ended March 31, 2017

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Independent Auditor's Report

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, 2017 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 and cash flows from operations for the years ended March 31, 2017 and 2016, current assets and net assets as at March 31, 2017 and 2016, and net assets as at April 1, 2015 and 2016. Our audit opinion on the financial statements for the year ended March 31, 2016 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, 2017, and the results of 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 Societies 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
October 2, 2017

WISH Drop-In Centre Society
Statement of Financial Position

March 31 2017 2016

ASSETS

Current

Cash	\$ 249,165	\$ 171,171
Restricted investments (Note 3)	241,993	218,144
Temporary investments (Note 3)	9,204	232,939
Accounts receivable	1,164	7,690
GST recoverable	7,497	22,684
Prepaid expenses	7,147	16,626
	516,170	669,254

Property, plant and equipment (Note 4)

354,365 678,234

\$ 870,535 \$ 1,347,488

LIABILITIES AND NET ASSETS

Liabilities

Current

Accounts payable and accrued liabilities (Note 5)	\$ 145,030	\$ 116,380
Deferred revenue (Note 6)	156,341	178,088
	301,371	294,468

Deferred capital contributions (Note 7)

300,606 601,209

601,977 895,677

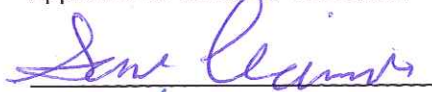
Net Assets


Unrestricted	(27,195)	156,641
Investment in property, plant, and equipment	53,760	77,026
Internally restricted (Note 8)	201,660	201,660
Externally restricted (Schedule 2)	40,333	16,484
	268,558	451,811

\$ 870,535 \$ 1,347,488

Commitments (Note 9)

Approved on behalf of the Board:

 Director

 Director

WISH Drop-In Centre Society
Statement of Operations

For the year ended March 31	2017	2016
Government Grant Revenue (Schedule 1)		
Federal	\$ 3,802	\$ 5,152
Provincial	1,194,503	1,043,000
Municipal	145,848	133,123
	<hr/>	<hr/>
Total Grants - Government	1,344,153	1,181,275
	<hr/>	<hr/>
Non-Government Grant Revenue (Schedule 1)	88,886	112,055
	<hr/>	<hr/>
	1,433,039	1,293,330
Other Revenue		
Donations	216,018	180,850
Fundraising	18,972	10,304
Interest	3,861	8,635
Miscellaneous	1,394	3,100
Stewardship Programs		
Sex Workers United Against Violence - MAC AIDS Fund	38,829	43,986
Literacy Round Table - Decoda Literacy Solutions	20,012	30,527
Amortization of deferred capital contributions	300,603	300,603
	<hr/>	<hr/>
Total Revenue	2,032,728	1,871,335
	<hr/>	<hr/>
Expenses (Schedule 1 and 2)		
Drop-In Centre	1,083,441	1,094,174
Wellness Centre	303,060	303,289
Learning Centre & Music Therapy	8,943	21,587
Mobile Access Project	335,303	296,765
Aboriginal Health and Safety Program	86,736	76,150
Peer Safety/Volunteer	118,355	118,011
Change in Our Backyard	-	19,923
Transitions Programs	121,887	-
Stewardship Programs	59,739	74,513
Organizational Support	219,523	178,786
Less: Administration Recovery	(121,006)	(123,328)
	<hr/>	<hr/>
Total Expenses	2,215,981	2,059,870
	<hr/>	<hr/>
Deficiency of Revenue over Expenses	\$ (183,253)	\$ (188,535)

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	2017	2016
Balance, beginning of the year	\$ 156,641	\$ 77,026	\$ 201,660	\$ 16,484	\$ 451,811	\$ 640,346
Excess (Deficiency) of revenue over expenses	111,602	(23,266)	-	(271,589)	(183,253)	(188,535)
Interfund transfers	(295,438)	-	-	295,438	-	-
Balance, end of the year	\$ (27,195)	\$ 53,760	\$ 201,660	\$ 40,333	\$ 268,558	\$ 451,811

WISH Drop-In Centre Society
Statement of Cash Flows

For the year ended March 31	2017	2016
Cash provided by (used in)		
Operating activities		
Deficiency of revenue over expenses	\$ (183,253)	\$ (188,535)
Adjustments for non-cash items		
Amortization of property, plant and equipment	323,869	333,016
Amortization of deferred capital contributions	(300,603)	(300,603)
	(159,987)	(156,122)
Changes in non-cash working capital items		
Accounts receivable	6,526	32,310
GST recoverable	15,187	(5,284)
Accrued interest receivable	(114)	3,048
Prepaid expenses	9,479	4,416
Accounts payable and accrued liabilities	28,650	27,542
Deferred revenue	(21,747)	1,080
	(122,006)	(93,010)
Investing activities		
Purchase of temporary investments	-	(450,000)
Redemption of restricted and temporary investments	200,000	551,750
Acquisition of property, plant and equipment	-	(23,261)
	200,000	78,489
Increase (Decrease) in cash during the year	77,994	(14,521)
Cash and cash equivalents, beginning of year	171,171	185,692
Cash and cash equivalents, end of year	\$ 249,165	\$ 171,171

WISH Drop-In Centre Society

Notes to Financial Statements

March 31, 2017

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 and is in the process of transitioning to the New Societies Act (British Columbia).

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 (Schedule 2); 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.

March 31, 2017

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 once available to be spent. Restricted contributions with no corresponding restricted fund are recognized using the deferral method whereby they are deferred until the related restrictions are met. 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 Temporary 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, 2017

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.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2017

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. Any unspent funds are considered restricted and deferred until spent on the program.

(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.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2017

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 37% (2016 - 39%) of the total revenue. The Ministry of Justice represents 18% (2016 - 11%) of the total revenue. The City of Vancouver represents 7% (2016 - 7%) of the total revenue. Together, these entities represent 62% (2016 - 57%) of total revenues.

3. Temporary Investments

	2017	2016
Non redeemable term deposit (025), 1.100% interest rate per annum, term January 6, 2016 to July 6, 2017	\$ 100,000	\$ 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 1.100% year 1; 1.500% year 2; 2.200% year 3, term October 26, 2015 to October 26, 2018	100,000	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	50,941	50,222
Accrued interest	256	388
	251,197	451,083
Less:		
Restricted for net assets	(241,993)	(218,144)
	\$ 9,204	\$ 232,939

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2017

4. Property, Plant and Equipment

	2017		2016	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 2,064	\$ 2,064	\$ -	\$ -
Furniture and equipment	18,358	14,690	3,668	4,585
Leasehold improvements				
- Drop-In Centre	1,314,732	1,157,882	156,850	313,701
- Administration Office	508,523	363,231	145,292	290,584
Vehicle	99,092	50,537	48,555	69,364
	\$ 1,942,769	\$ 1,588,404	\$ 354,365	\$ 678,234

5. Accounts Payable and Accrued Liabilities

	2017		2016	
Trade payables	\$ 75,418	\$ 47,647		
Accrued wages	44,934	39,093		
Accrued vacation liability	24,678	29,640		
	\$ 145,030	\$ 116,380		

March 31, 2017

6. Deferred Revenue

Deferred revenue is comprised of externally restricted contributions with no corresponding restricted fund 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 & Other	Peer Security Program	Health and Safety Project			
Balance, March 31, 2016	\$ 62,500	\$ 60,000	\$ 11,000	\$ 5,000	\$ 39,588	\$ 178,088	
Contributions received	750,000	3,100	20,000	30,000	59,995	863,095	
Recognized as revenue	(750,000)	(60,000)	(11,000)	(5,000)	(58,842)	(884,842)	
Balance, March 31, 2017	\$ 62,500	\$ 3,100	\$ 20,000	\$ 30,000	\$ 40,741	\$ 156,341	

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2017

7. Deferred Capital Contributions

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

	<u>2017</u>	<u>2016</u>
Balance, beginning of the year	\$ 601,209	\$ 901,812
Amount amortized to revenue	(300,603)	(300,603)
Balance, end of the year	<u>\$ 300,606</u>	<u>\$ 601,209</u>

8. Internally Restricted Net Assets

	<u>2017</u>	<u>2016</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	1,700
Aboriginal Health and Safety Program	18,000	18,000
Peer Safety/Volunteer and Emerging Voices	10,460	10,460
	<u>\$ 201,660</u>	<u>\$ 201,660</u>

9. Commitments

The Society rents its premises under a long-term lease with the City of Vancouver. The lease term was from April 1, 2008 to March 31, 2018. Subsequent to year end, the lease term was extended to March 31, 2023. The total rent payable was \$10, payable in advance.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2017

10. 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. Any unspent funds are held for future programming or to return to the relevant organization.

Revenues are recognized when the related expenditures are incurred.

	<u>2017</u>	<u>2016</u>
Sex Workers United Against Violence (SWUAV)	\$ 38,829	\$ 43,986
Literacy Round Table (LRT)	<u>20,910</u>	<u>30,527</u>
Total	<u>\$ 59,739</u>	<u>\$ 74,513</u>

11. 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 3 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. The Society performs forecasts and budgets to monitor the ability to make future payments and the adequacy of net assets reserves.

March 31, 2017

12. Remuneration of Directors, Employees and Contractors

On November 28, 2016 the Society Act (BC) was repealed and replaced with the Societies Act (BC) ("New Act"). The New Act requires that the Society disclose the total remuneration paid to the Directors, for either being a director or for acting in another capacity, as well as the total number of employees or contractors with annual remuneration equal to or greater than \$75,000 and the aggregate remuneration of those employees/contractors.

There is no employee with remuneration over \$75,000 and no remuneration was paid to members of the Board of Directors for the year ended March 31, 2017.

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

March 31, 2017

Revenues	Unrestricted	Internally Restricted	Externally Restricted	Stewardship Programs	2017	2016
Grants - Government						
BC Housing	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ 750,000
Ministry of Justice	-	-	368,503	-	368,503	222,000
City of Vancouver	-	-	144,950	898	145,848	133,123
Gaming Commission	-	-	76,000	-	76,000	71,000
Human Resources and Skills Dev. Canada	-	-	3,802	-	3,802	5,152
Subtotal Grants - Government	-	-	1,343,255	898	1,344,153	1,181,275
Grant - Non-Government						
MAC Aids Foundation	-	-	25,000	-	25,000	25,000
Sprott Foundation	-	-	25,000	-	25,000	25,000
Face the World Foundation	-	-	10,000	-	10,000	10,000
Vancity	-	-	4,445	-	4,445	8,000
Anglican Church Healing	-	-	3,725	-	3,725	13,925
RBC Foundation	-	-	2,500	-	2,500	7,500
United Church of Canada	-	-	1,664	-	1,664	13,880
1988 Foundation	-	-	5,000	-	5,000	-
Other	-	-	11,552	-	11,552	8,750
Subtotal Grants - Non-Government	-	-	88,886	-	88,886	112,055
Other Revenue						
Donations	182,534	-	33,484	-	216,018	180,850
Fundraising	-	-	18,972	-	18,972	10,304
Interest and Dividend Income	3,730	-	131	-	3,861	8,634
Miscellaneous Income	589	-	805	-	1,394	3,100
Stewardship Programs	-	-	-	58,841	58,841	74,513
Amort. of Def. Cap. Contributions	-	-	300,603	-	300,603	300,604
Subtotal	186,853	-	353,995	58,841	599,689	578,005
Administration Recovery	121,006	-	-	-	121,006	123,328
Total Revenues	\$ 307,859	\$ -	\$ 1,786,136	\$ 59,739	\$ 2,153,734	\$ 1,994,663
Expenses						
Administrative - Other	\$ 5,961	\$ -	\$ 7,625	\$ -	\$ 13,586	\$ 8,473
Amortization	-	-	323,869	-	323,869	333,017
Automobile	-	-	5,053	-	5,053	6,638
Bank Charges	4,940	-	2,751	-	7,691	6,514
Benefits	23,028	-	132,583	1,205	156,816	150,459
Consortium	-	-	61,950	-	61,950	-
Food	582	-	127,060	1,070	128,712	115,485
Fundraising	5,112	-	-	-	5,112	7,118
GST/HST	-	-	-	-	-	223
Incentives	290	-	19,663	22,280	42,233	51,808
Insurance	-	-	16,867	-	16,867	21,626
Materials and Supplies	8,373	-	44,626	1,829	54,828	44,306
Professional Fees	5,782	-	41,577	-	47,359	42,084
Repairs and Maintenance	-	-	23,613	-	23,613	29,379
Salaries and Wages	160,097	-	1,066,085	25,322	1,251,504	1,155,552
Stewardship Expenses	-	-	-	2,376	2,376	10,320
Telecommunications	1,055	-	5,229	-	6,284	7,009
Training	-	-	989	-	989	2,807
Travel	112	-	951	130	1,193	1,787
Utilities	4,191	-	61,755	-	65,946	65,265
Subtotal	219,523	-	1,942,246	54,212	2,215,981	2,059,870
Administration Expense	-	-	115,479	5,527	121,006	123,328
Total Expenses	\$ 219,523	\$ -	\$ 2,057,725	\$ 59,739	\$ 2,336,987	\$ 2,183,198
(Deficiency) Excess of Revenues over Expenses	\$ 88,336	\$ -	\$ (271,589)	\$ -	\$ (183,253)	\$ (188,535)
Net Assets, beginning of year	233,667	201,660	16,484	-	451,811	640,346
Interfund Transfers	(295,438)	-	295,438	-	-	-
Net Assets, end of year	\$ 26,565	\$ 201,660	\$ 40,333	\$ -	\$ 268,558	\$ 451,811

WISH Drop-In Centre Society

Schedule 2- Schedule of Externally Restricted Funds

March 31, 2017

Revenues	Drop-in	Wellness Centre	Learning & Music	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions WISH	Transition Consortium	2017	2016
Grants - Government										
BC Housing	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
Ministry of Justice	-	-	-	205,906	20,000	-	45,087	97,510	368,503	222,000
City of Vancouver	80,100	-	-	50,000	-	-	14,850	-	144,950	133,123
Gaming Commission	60,000	-	-	-	5,000	11,000	-	-	76,000	71,000
Human Resources & Dev. Skills Canada	3,802	-	-	-	-	-	-	-	3,802	5,152
Subtotal Grants - Government	893,902	-	-	255,906	25,000	11,000	59,937	97,510	1,343,255	1,181,275
Grant - Non-Government										
MAC Aids Foundation	-	-	-	-	-	25,000	-	-	25,000	25,000
Sprott Foundation	-	-	-	-	-	25,000	-	-	25,000	25,000
Face the World Foundation	-	-	-	-	-	10,000	-	-	10,000	10,000
Vancity	395	-	-	-	750	3,300	-	-	4,445	8,000
Anglican Church Healing	-	-	-	-	3,725	-	-	-	3,725	13,925
RBC Foundation	2,500	-	-	-	-	-	-	-	2,500	7,500
United Church of Canada	-	-	800	-	864	-	-	-	1,664	13,880
1988 Foundation	5,000	-	-	-	-	-	-	-	5,000	5,000
Strathcona	-	-	-	-	-	-	-	-	-	2,330
Hamber Foundation	-	-	-	-	-	-	-	-	-	1,420
Other Foundation	2,000	-	-	-	9,552	-	-	-	11,552	-
Subtotal Grants - Non-Government	9,895	-	800	-	14,891	63,300	-	-	88,886	112,055
Other Revenue	2,936	-	12,916	3,088	8,636	25,816	-	-	53,392	32,858
Amort. of Def. Cap. Contributions	-	267,175	-	33,428	-	-	-	-	300,603	300,604
Subtotal	2,936	267,175	12,916	36,516	8,636	25,816	-	-	353,995	333,462
Total Revenues	\$ 906,733	\$ 267,175	\$ 13,716	\$ 292,422	\$ 48,527	\$ 100,116	\$ 59,937	\$ 97,510	\$ 1,786,136	\$ 1,626,792
Expenses										
Administrative - Other	\$ 3,056	\$ -	\$ -	\$ 550	\$ 205	\$ 170	\$ 3,644	\$ -	\$ 7,625	\$ 6,000
Amortization	-	303,060	-	20,809	-	-	-	-	323,869	333,017
Automobile	-	-	-	5,053	-	-	-	-	5,053	6,638
Bank Charges	2,751	-	-	-	-	-	-	-	2,751	1,464
Benefits	83,707	-	328	33,336	5,687	9,186	339	-	132,583	131,591
Consortium Expense	-	-	-	-	-	-	-	61,950	61,950	-
Food	119,171	-	13	800	4,810	2,266	-	-	127,060	113,544
GST/HST	-	-	-	-	-	-	-	-	-	184
Incentives	100	-	-	-	7,955	11,308	300	-	19,663	24,112
Insurance	9,521	-	-	7,346	-	-	-	-	16,867	19,149
Materials and Supplies	9,909	-	73	2,549	4,415	4,647	23,033	-	44,626	31,545
Professional Fees	9,093	-	555	3,577	2,110	3,333	22,909	-	41,577	33,336
Repairs and Maintenance	22,890	-	-	723	-	-	-	-	23,613	27,064
Salaries and Wages	657,860	-	6,495	259,347	55,002	77,811	9,570	-	1,066,085	1,015,774
Telecommunications	2,990	-	-	969	540	730	-	-	5,229	6,077
Training	130	-	-	95	-	764	-	-	989	2,323
Travel	508	-	-	149	12	140	142	-	951	1,028
Utilities	61,755	-	-	-	-	-	-	-	61,755	60,886
Subtotal	983,441	303,060	7,464	335,303	80,736	110,355	59,937	61,950	1,942,246	1,813,732
Administration Expense	100,000	-	1,479	-	6,000	8,000	-	-	115,479	116,167
Total Expenses	\$ 1,083,441	\$ 303,060	\$ 8,943	\$ 335,303	\$ 86,736	\$ 118,355	\$ 59,937	\$ 61,950	\$ 2,057,725	\$ 1,929,899
Deficiency of Revenues over Expenses	\$ (176,708)	\$ (35,885)	\$ 4,773	\$ (42,881)	\$ (38,209)	\$ (18,239)	\$ -	\$ 35,560	\$ (271,589)	\$ (303,107)
Net Assets, beginning of year	-	-	-	1,443	10,222	4,819	-	-	16,484	77,256
From Internally Restricted Net Assets	-	-	-	-	-	-	-	-	-	30,745
From Unrestricted Net Assets	176,708	35,885	-	41,438	27,987	13,420	-	-	295,438	211,590
Net Assets, end of year	\$ -	\$ -	\$ 4,773	\$ -	\$ -	\$ -	\$ -	\$ 35,560	\$ 40,333	\$ 16,484