

**W.I.S.H. DROP-IN CENTRE SOCIETY**

**FINANCIAL STATEMENTS**

**March 31, 2013**

SEIGNEURET & COMPANY  
Certified General Accountant

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**FINANCIAL STATEMENTS**

**March 31, 2013**

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**SEIGNEUR\* & COMPANY**  
CERTIFIED GENERAL ACCOUNTANT

## **INDEPENDENT AUDITOR'S REPORT**

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To the Directors of W.I.S.H. Drop-In Centre Society:

I have audited the accompanying financial statements of W.I.S.H. Drop-In Centre Society which comprise the statement of financial position as at March 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended and 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**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Basis for qualified opinion**

In common with many not-for-profit organizations, the Society derives a portion of its revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Society and I was not able to determine whether any adjustments might be necessary to donation and fundraising revenues, excess (deficiency) of revenues over expenses, assets, liabilities, and net assets.

### **Qualified opinion**

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the donations and fundraising revenues

referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2013 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. As required by the British Columbia Society Act, I report that in my opinion, these principles have been applied on a basis consistent with that of the previous year.

*Seigneur et Company*

**CERTIFIED GENERAL ACCOUNTANT**

June 24, 2013

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Statement of Operations**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Donations	\$ 254,828	\$ 195,365
Ministry of Public Safety and Solicitor General	200,000	200,000
City of Vancouver	110,090	129,692
British Columbia Gaming Policy & Enforcement Branch	76,000	88,750
BC Housing	62,500	-
Canadian Heritage	42,000	-
MAC AIDS Fund	30,000	30,000
Sprott Foundation	25,000	55,000
Canadian Women's Foundation	20,000	25,000
Face the World Foundation	15,000	15,000
Administration Revenue - Stewardship Programs	16,601	-
Administration Revenue - SWUAV	3,000	-
Metro Vancouver Urban Aboriginal Strategy	13,066	57,254
Interest income	14,321	8,525
Anglican Church Healing Funds	11,145	3,750
RBC Foundation	8,500	7,500
Law Foundation	6,750	-
VanCity	5,000	9,020
Human Resources and Skills Development Canada	4,852	2,071
Women's Interchurch Council	4,000	4,850
Vancouver Foundation	3,000	8,200
Fundraising	-	5,331
Indian Residential School Survivors Society	-	6,700
Coast Capital	-	7,500
	<b>925,653</b>	<b>859,508</b>
<b>EXPENSES</b>		
Administrative - PACE	6,000	6,000
Automotive	13,123	13,622
Bank charges and interest	4,708	4,672
Consultants	5,633	-
Construction costs	3,006	-
Food	33,306	31,190
Fundraising	47,149	36,540
Harmonized sales tax	8,156	8,214
Honorarium	8,685	7,246
Insurance	12,679	11,953
Materials and supplies	18,849	26,749
Participant support	460	32
Peer support	25,761	61,816
Professional fees	19,488	17,883
Rent	60,936	56,962
Repairs and maintenance	21,156	12,194
Telephone and telecommunications	8,110	8,822
Travel	4,663	4,847
Volunteer and staff training	4,257	19,042
Wages and benefits	606,473	547,190
	<b>912,598</b>	<b>874,974</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR</b>	<b>\$ 13,055</b>	<b>\$ (15,466)</b>

The accompanying supplementary schedules and notes are an integral part of these financial statements.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Statement of Operations - Stewardship Programs**  
**For the year ended March 31, 2013**

	<b>2013</b>
<b>REVENUE</b>	
City of Vancouver (Women's Coalition)	\$ 30,900
City of Vancouver (Living in Community)	20,000
Decoda Literacy Solutions	34,828
Providence Health Care	20,000
Province of BC	25,000
Donations	1,188
	<b>131,916</b>
<b>EXPENSES</b>	
Stewardship expenses	114,247
	<b>114,247</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>17,669</b>
<b>NET ASSETS</b> , beginning of year	-
TRANSFER TO DEFERRED REVENUE	(17,669)
<b>NET ASSETS</b> , end of year	<b>\$ -</b>

Stewardship programs refer to programs where WISH 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. WISH does not consider these programs to be part of its operations but carries out this role as service to support smaller women-serving organizations in the community.

The accompanying supplementary schedules and notes are an integral part of these financial statements.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Statement of Changes in Net Assets**  
**For the year ended March 31, 2013**

	Invested In Tangible Capital	Internally	Externally			(Restated - Note 15)
	Assets	Restricted	Restricted	Unrestricted	2013	2012
	(Note 10)	(Note 11)	(Note 12)	(Note 13)		
<b>NET ASSETS,</b> beginning of year, as previously stated	\$ 907,438	\$ 216,500	\$ 112,957	\$ 164,828	\$ 1,401,723	\$ 1,574,070
<b>PRIOR PERIOD ADJUSTMENT</b> (Note 15)	-	-	-	16,500	16,500	-
<b>NET ASSETS,</b> beginning of year, as restated	907,438	216,500	112,957	181,328	1,418,223	1,574,070
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	-	-	99,862	(86,807)	13,055	(15,466)
<b>AMORTIZATION</b>	(139,977)	-	-	-	(139,977)	(140,381)
<b>INTERFUND TRANSFERS</b> (Note 14)	-	-	(78,820)	78,820	-	-
<b>NET ASSETS,</b> end of year	\$ 767,461	\$ 216,500	\$ 133,999	\$ 173,341	\$ 1,291,301	\$ 1,418,223

The accompanying supplementary schedules and notes are an integral part of these financial statements.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Statement of Financial Position**  
**March 31, 2013**

	2013	(Restated - Note 15) 2012	(Restated - Note 15) April 1, 2011 (Note 2)
<b>ASSETS</b>			
<b>CURRENT</b>			
Cash	\$ 244,561	\$ 65,687	\$ 80,860
Temporary investments (Note 3)	202,084	350,000	325,000
Funding receivable (Note 5)	24,200	-	-
Harmonized sales tax recoverable	9,745	18,879	13,100
Prepaid expenses	11,284	11,501	15,399
	<b>491,874</b>	<b>446,067</b>	<b>434,359</b>
<b>TERM DEPOSIT</b> (Note 4)	<b>150,000</b>	-	-
<b>RENT DEPOSIT</b>	<b>2,620</b>	2,620	-
<b>CASH - RESTRICTED</b> (Note 11)	<b>216,500</b>	216,500	216,500
<b>TANGIBLE CAPITAL ASSETS</b> (Note 6)	<b>767,461</b>	907,438	1,047,820
	<b>1,628,455</b>	<b>\$ 1,572,625</b>	<b>\$ 1,698,679</b>
<b>LIABILITIES</b>			
<b>CURRENT</b>			
Accounts payable and accrued liabilities (Note 7)	\$ 71,295	\$ 49,058	\$ 22,942
Vacation payable	13,371	14,421	12,918
Deferred revenue (Note 8)	252,490	90,923	88,750
	<b>337,156</b>	<b>154,402</b>	<b>124,610</b>
<b>NET ASSETS</b>			
Invested in capital assets (Note 10)	767,461	907,438	1,047,820
Internally restricted (Note 11)	216,500	216,500	216,500
Externally restricted (Note 12)	133,998	112,957	128,342
Unrestricted (Note 13)	173,340	181,328	181,407
	<b>1,291,299</b>	<b>1,418,223</b>	<b>1,574,069</b>
	<b>1,628,455</b>	<b>\$ 1,572,625</b>	<b>\$ 1,698,679</b>

APPROVED ON BEHALF OF THE BOARD:

The accompanying supplementary schedules and notes are an integral part of these financial statements.



**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Statement of Cash Flows**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ 13,055	\$ (15,466)
Non-cash working capital items affecting operations:		
Funding receivable	(24,200)	-
Harmonized sales tax recoverable	9,133	(5,779)
Prepaid expenses	217	1,278
Accounts payable and accrued liabilities	22,236	26,118
Vacation payable	(1,050)	1,503
Deferred revenue	161,567	2,173
	<b>180,958</b>	<b>9,827</b>
<b>INVESTING ACTIVITIES</b>		
Redemption (purchase) of temporary investments	(2,084)	(25,000)
	<b>(2,084)</b>	<b>(25,000)</b>
<b>INCREASE (DECREASE) IN CASH</b>	<b>178,874</b>	<b>(15,173)</b>
<b>CASH, beginning of year</b>	<b>282,187</b>	<b>297,360</b>
<b>CASH, end of year</b>	<b>\$ 461,061</b>	<b>\$ 282,187</b>
<b>CASH REPRESENTED BY:</b>		
Cash	\$ 244,561	\$ 65,687
Cash - Restricted	216,500	216,500
	<b>\$ 461,061</b>	<b>\$ 282,187</b>

The accompanying supplementary schedules and notes are an integral part of these financial statements.

# **W.I.S.H. DROP-IN CENTRE SOCIETY**

## **Notes to Financial Statements**

### **March 31, 2013**

#### **GENERAL**

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W.I.S.H. Drop-In Centre Society (the "Society") was incorporated as a not-for-profit organization under the British Columbia Society Act on August 13, 1991 and is a registered charity under the Income Tax Act. The purpose of the Society 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.

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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##### **Basis of Presentation**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

##### **Fund Accounting**

The Society follows the restricted fund method of accounting for contributions.

##### **Revenue Recognition**

Restricted contributions related to operations are recognized as revenue in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

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.

##### **Temporary Investments**

Temporary investments are recorded at fair value.

##### **Tangible tangible capital assets and Amortization**

Purchased tangible capital assets are recorded at cost. Contributed tangible capital assets are recorded at fair value at the date of contribution. Amortization is calculated using the declining balance method at the following annual rates:

Computer hardware	30%
Furniture and equipment	20%

In the year of acquisition, amortization is recorded at one-half the above rates.

Leasehold improvements are being amortized over the remaining term of the lease ending April 1, 2018.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Notes to Financial Statements**  
**March 31, 2013**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

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**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.

Contributed materials and services have not been recognized in the financial statements in the current year.

**Income Taxes**

Income taxes are not reflected in these financial statements as the Society is a not-for-profit organization.

**Financial Instruments**

All significant financial assets, financial liabilities and equity instruments of the Society are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk. Where practicable the fair values of financial assets and financial liabilities have been determined and disclosed; otherwise only available information pertinent to fair value has been disclosed.

**Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Management's assumptions are based on a number of factors, including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates. Estimates were used when accounting for certain items, such as the useful lives of capital assets and impairment of long-lived assets.

**2. ADOPTION OF ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS**

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The financial statements for the year ended March 31, 2013 are the first financial statements that are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The financial statements for the year ended March 31, 2012 were previously prepared in accordance with the former Canadian generally accepted accounting principles in the Handbook - Accounting Part V Pre-changeover standards (previous GAAP). Under ASNPO provisions as set out in Section 1501 First-time Adoption, the date of transition is the beginning of the fiscal period for comparative information. Therefore, the transition date for the Organization is April 1, 2011, the beginning of the fiscal period ended March 31, 2012. An opening statement of financial position at April 1, 2011 prepared in accordance with ASNPO, is presented on the statement of financial position.

There are no changes to net assets at the transition date.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Notes to Financial Statements**  
**March 31, 2013**

**3. TEMPORARY INVESTMENTS**

	<b>2013</b>	<b>2012</b>
Cashable term deposit due December 5, 2013, at cost, with interest rate at 1.45% per annum	\$ 50,000	\$ -
Non redeemable term deposit due January 6, 2014, at cost, with interest rate at 1.35% per annum	50,000	-
Non redeemable term deposit due January 6, 2014, at cost, with interest rate at 1.65% per annum	100,000	-
Non redeemable term deposit due November 5, 2012, at cost, with interest rate at 1.0% per annum	-	50,000
Non redeemable term deposit due January 6, 2013, at cost, with interest rate at 1.15% per annum	-	50,000
Non redeemable term deposit due January 6, 2013, at cost, with interest rate at 1.55% per annum	-	100,000
3 Cashable term deposits due February 2, 2013, at cost, with interest rate at 1.20% per annum	-	150,000
Interest accrued	2,084	-
	<b>\$ 202,084</b>	<b>\$ 350,000</b>

**4. TERM DEPOSIT**

	<b>2013</b>	<b>2012</b>
Escalator term deposit due October 26, 2015, at cost, with interest rate at 1.75% year 1; 2.05% year 2; 3.30% year 3	100,000	-
Escalator term deposit due November 5, 2015, at cost, with interest rate at 1.75% year 1; 2.05% year 2; 3.30% year 3	50,000	-
	<b>\$ 150,000</b>	<b>\$ -</b>

**5. FUNDING RECEIVABLE**

	<b>2013</b>	<b>2012</b>
Canadian Heritage Aboriginal People's Program	4,200	-
City of Vancouver	20,000	-
	<b>\$ 24,200</b>	<b>\$ -</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Notes to Financial Statements**  
**March 31, 2013**

**6. TANGIBLE CAPITAL ASSETS**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>2013 Net</b>	<b>2012 Net</b>
Computer hardware	\$ 2,064	\$ 1,900	\$ 164	\$ 234
Furniture and equipment	16,249	10,259	5,990	7,488
Leasehold improvements	1,314,732	553,425	761,307	899,716
	<b>\$ 1,333,045</b>	<b>\$ 565,584</b>	<b>\$ 767,461</b>	<b>\$ 907,438</b>

**7. AMOUNTS PAYABLE TO EMPLOYEES**

Included in accounts payable are amounts owed to employees:

	<b>2013</b>	<b>2012</b>
Expense reimbursements	\$ 6,114	\$ 514
Accrued wages	16,578	11,286
	<b>\$ 22,692</b>	<b>\$ 11,800</b>

**8. DEFERRED REVENUE**

	<b>2013</b>	<b>2012</b>
B.C. Gaming Policy & Enforcement Branch - Drop-In Centre	\$ 60,000	\$ 60,000
Change in Our Backyard	36,000	-
BC Housing	62,500	
B.C. Gaming Policy & Enforcement Branch - Peer Security Program	11,000	11,000
City of Vancouver - Drop-In Centre	20,321	19,923
City of Vancouver - MAP	45,000	
Stewardship Program surpluses	17,669	
	<b>\$ 252,490</b>	<b>\$ 90,923</b>

Deferred revenue represents externally restricted contributions to be recognized as revenue in the subsequent year as stipulated by the funders.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Notes to Financial Statements**  
**March 31, 2013**

**9. ADMINISTRATIVE RECOVERY**

The administrative expenses charged to the various programs are netted against the administrative recovery in Organizational Support on the Statement of Operations. This results in the total revenue and total expenses to be different but the net remains the same. The remaining \$19,601 in administrative recovery on the Statement of Operations is the revenue from the Stewardship programs and SWUAV .

**10. INVESTED IN TANGIBLE CAPITAL ASSETS**

	<b>2013</b>	<b>2012</b>
Balance, beginning of year	\$ 907,438	\$ 1,047,819
Amortization	(139,977)	(140,381)
Balance, end of year	\$ 767,461	\$ 907,438

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Notes to Financial Statements**  
**March 31, 2013**

**11. RESTRICTED CASH AND INTERNALLY RESTRICTED NET ASSETS**

	<b>2013</b>	<b>2012</b>
Balance, beginning of year	\$ 216,500	\$ 16,500
Increase for the year	-	200,000
<b>Balance, end of year</b>	<b>\$ 216,500</b>	<b>\$ 216,500</b>
	<b>2013</b>	<b>2012</b>
Contingency reserve for utility charges	\$ 16,500	\$ 16,500
Reserve for future expansion improvements	200,000	200,000
	<b>\$ 216,500</b>	<b>\$ 216,500</b>
	<b>2013</b>	<b>2012</b>
Restricted cash	\$ 16,500	\$ 16,500
Restricted deposits:		
2 non redeemable term deposits due March 8, 2014, at cost, with interest rate at 1.75% per annum	200,000	-
Escalator term deposit due March 8, 2013, at cost, with interest rate at 1.75% year 1; 2.25% year 2; 3.50% year 3	-	200,000
	<b>\$ 216,500</b>	<b>\$ 216,500</b>

**12. EXTERNALLY RESTRICTED NET ASSETS**

	<b>2013</b>	<b>2012</b>
Drop-in Centre - BC Housing (Page 15)	\$ 19,603	\$ -
Drop-in Centre - Law Foundation (Page 15)	2,550	-
Wellness Centre (Page 16)	3,728	9,415
Literacy Program (Page 17)	5,827	2,995
Emerging Voices (Page 18)	4,075	-
Mobile Access Project (Page 20)	11,704	29,193
Aboriginal Culture and Creativity (Page 21)	52,913	27,798
Peer Security Program (Page 22)	28,961	38,381
Peer Volunteer Program (Page 23)	4,637	5,175
	<b>\$ 133,998</b>	<b>\$ 112,957</b>

The funds are externally restricted by the program funders and are to be used only within the terms stipulated by the contracts.

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Notes to Financial Statements**  
**March 31, 2013**

**13. UNRESTRICTED NET ASSETS**

	<b>2013</b>	<b>2012</b>
Organizational Support (Page 19)	<b>\$ 173,340</b>	\$ 181,328
	<b>\$ 173,340</b>	\$ 181,328

**14. INTERFUND TRANSFERS**

In the current year, the Society's Board of Directors approved the following interfund transfers:

- (a) Transfer of \$Nil (2012 - \$2,736) from the Drop-in Centre to Emerging Voices.
- (b) Transfer of \$78,820 (2012 - \$105,454) from the Drop-in Centre to Organizational Support.
- (c) Transfer of \$Nil (2012 - \$23) from the Drop-in Centre to Peer Volunteer Program.

**15. PRIOR PERIOD ADJUSTMENT**

During the current period, it was determined that a utilities reserve of \$14,000 and a repairs and maintenance reserve of \$2,500 for the fiscal years 2010 and 2009 respectively, were incorrectly recorded as both expenses and internally restricted net assets. This error has been corrected retroactively. The net effect of this adjustment is that at March 31, 2009 expenses of the Drop-In Centre decreased by \$2,500, net assets of the Drop-In Centre increased by \$2,500, and at March 31, 2010 expenses of the Drop-In Centre decreased by \$14,000, net assets of the Drop-In Centre increased by \$14,000.

**16. COMPARATIVE FIGURES**

Comparative figures for 2012 have been reclassified where applicable to conform to the current presentation.



**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Drop-In Centre**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Donations	\$ 184,523	\$ 147,673
City of Vancouver	80,090	79,692
BC Housing	62,500	-
British Columbia Gaming Policy & Enforcement Branch	60,000	70,000
MAC A.I.D.S.	30,000	30,000
Sprott Foundation	25,000	55,000
Face the World Foundation	15,000	15,000
Law Foundation	6,750	-
The 1988 Foundation	5,000	5,000
Human Resources and Skills Development Canada	4,852	2,071
Vancouver Foundation	3,000	8,000
RBC Foundation	1,000	-
Strathcona Small Grant	500	-
Interest income	2,110	37
Women's Interchurch Council	-	850
John Mitchell Foundation	-	5,000
	<b>480,325</b>	<b>418,323</b>
<b>EXPENSES</b>		
Administrative	42,960	30,000
Bank charges and interest	1,596	1,391
Consultants	3,240	-
Food	26,827	23,249
Harmonized Sales Tax	2,400	2,626
Honorarium	162	108
Insurance	3,215	3,570
Materials and supplies	5,753	7,790
Professional fees	3,758	3,301
Rent	20,795	20,062
Repairs and maintenance	13,604	7,806
Telephone and telecommunications	3,068	4,059
Travel	307	174
Volunteer and staff training	1,763	4,424
Wages and benefits	249,903	201,573
	<b>379,351</b>	<b>310,133</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>100,974</b>	<b>108,190</b>
<b>INTERFUND TRANSFERS</b>	<b>(78,820)</b>	<b>(108,190)</b>
<b>NET ASSETS, end of year</b>	<b>\$ 22,154</b>	<b>\$ -</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Wellness Centre - Capital**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUES</b>		
<b>EXPENSES</b>		
Consultants	<b>5,143</b>	-
Harmonized sales tax	<b>283</b>	-
Professional fees	<b>261</b>	-
	<b>5,687</b>	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(5,687)</b>	-
<b>NET ASSETS</b> , beginning of year	<b>209,415</b>	209,415
<b>INTERFUND TRANSFERS</b>	-	-
<b>NET ASSETS</b> , end of year	<b>\$ 203,728</b>	<b>\$ 209,415</b>
<b>Externally restricted</b>	<b>\$ 3,728</b>	<b>\$ 9,415</b>
<b>Internally restricted</b>	<b>200,000</b>	<b>200,000</b>
	<b>\$ 203,728</b>	<b>\$ 209,415</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Literacy Program**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUES</b>		
Donations	\$ 7,646	\$ 1,500
Women's Inter Church Council	-	4,000
	<b>7,646</b>	<b>5,500</b>
<b>EXPENSES</b>		
Food	223	39
Harmonized sales tax	54	11
Materials and supplies	501	399
Professional fees	500	150
Rent	192	-
Travel	220	-
Wages and benefits	3,124	2,363
	<b>4,814</b>	<b>2,962</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>2,832</b>	<b>2,538</b>
<b>NET ASSETS, beginning of year</b>	<b>2,995</b>	<b>457</b>
<b>NET ASSETS, end of year</b>	<b>\$ 5,827</b>	<b>\$ 2,995</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Emerging Voices**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Donations	\$ 7,500	\$ -
Fundraising	-	573
Strathcona Small Grant	500	-
	<b>8,000</b>	<b>573</b>
<b>EXPENSES</b>		
Food	78	347
Fundraising	-	244
Harmonized sales tax	36	20
Honorarium	1,305	1,060
Materials and supplies	1,043	444
Travel	2	-
Wages and benefits	1,461	1,194
	<b>3,925</b>	<b>3,309</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>4,075</b>	<b>(2,736)</b>
<b>INTERFUND TRANSFERS</b>	<b>-</b>	<b>2,736</b>
<b>NET ASSETS, end of year</b>	<b>\$ 4,075</b>	<b>\$ -</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Organizational Support**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>(Restated - Note 15) 2012</b>
<b>REVENUES</b>		
Administrative recovery - programs (Note 9)	\$ 59,962	\$ 38,497
Administration revenue - SWAUV	3,000	-
Administration revenue - Stewardship Programs	16,601	-
Interest income	12,211	8,488
Fundraising	-	3,458
Strathcona Small Grant	-	1,000
Donations	-	12,672
	<b>91,774</b>	<b>64,115</b>
<b>EXPENSES</b>		
Bank charges and interest	3,111	3,280
Food	784	382
Fundraising	47,149	36,296
Harmonized sales tax	3,401	2,876
Insurance	4,514	3,851
Materials and supplies	3,851	3,246
Professional fees	6,684	2,478
Rent	19,792	18,374
Repairs and maintenance	1,137	1,590
Telephone and telecommunications	2,386	2,321
Travel	3,285	3,179
Volunteer and staff training	401	912
Wages and benefits	82,597	90,864
	<b>179,092</b>	<b>169,649</b>
<b>OTHER ITEM</b>		
Expense recovery	510	12,672
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(86,808)</b>	<b>(92,862)</b>
<b>NET ASSETS</b> , beginning of year, as previously stated	<b>177,500</b>	<b>181,407</b>
<b>PRIOR PERIOD ADJUSTMENT</b> (Note 15)	<b>16,500</b>	<b>-</b>
<b>NET ASSETS</b> , beginning of year, as restated	<b>194,000</b>	<b>181,407</b>
<b>INTERFUND TRANSFERS</b>	<b>78,820</b>	<b>105,454</b>
<b>NET ASSETS</b> , end of year	<b>\$ 186,012</b>	<b>\$ 194,000</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Mobile Access Project**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Ministry of Public Safety and Solicitor General	\$ 200,000	\$ 200,000
City of Vancouver	30,000	50,000
Donations	1,500	-
	<b>231,500</b>	<b>250,000</b>
<b>EXPENSES</b>		
Administrative - PACE	6,000	6,000
Automobile	13,109	13,622
Food	1,605	1,634
Harmonized sales tax	1,213	1,179
Insurance	4,951	4,532
Materials and supplies	4,556	4,943
Professional fees	3,360	3,355
Rent	6,767	5,935
Repairs and maintenance	6,415	2,798
Telephone and telecommunications	1,014	984
Travel	265	590
Volunteer and staff training	1,557	5,038
Wages and benefits	198,174	209,704
	<b>248,989</b>	<b>260,314</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(17,489)</b>	<b>(10,314)</b>
<b>NET ASSETS, beginning of year</b>	<b>29,193</b>	<b>39,507</b>
<b>NET ASSETS, end of year</b>	<b>\$ 11,704</b>	<b>\$ 29,193</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Aboriginal Culture and Creativity**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Canadian Heritage	\$ 42,000	\$ -
Metro Vancouver Urban Aboriginal Strategy	13,066	57,254
Anglican Church Healing Fund	11,145	3,750
RBC Foundation	7,500	7,500
VanCity	5,000	-
British Columbia Gaming Policy & Enforcement Branch	5,000	-
Donations	740	320
Indian Residential School Survivors Society	-	6,700
Hamber Foundation	-	3,000
	<b>84,451</b>	<b>78,524</b>
<b>EXPENSES</b>		
Administrative	8,002	8,497
Food	2,785	4,580
Harmonized sales tax	575	1,242
Honorarium	4,518	4,705
Materials and supplies	1,648	6,881
Participant supports	-	32
Professional fees	1,600	600
Rent	7,391	6,482
Telephone and telecommunications	910	839
Travel	450	785
Volunteer and staff training	-	7,376
Wages and benefits	31,457	30,167
	<b>59,336</b>	<b>72,186</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>25,115</b>	<b>6,338</b>
<b>NET ASSETS, beginning of year</b>	<b>27,798</b>	<b>21,460</b>
<b>NET ASSETS, end of year</b>	<b>\$ 52,913</b>	<b>\$ 27,798</b>

**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Peer Security Program**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUE</b>		
Donations	\$ 20,750	\$ 20,500
Canadian Women's Foundation	20,000	-
Scotia Bank Run	14,658	-
British Columbia Gaming Policy & Enforcement Branch	11,000	18,750
Green Shields Canada	5,000	-
Women's Interchurch Council	4,000	-
Status of Women		25,000
Coast Capital		7,500
	<b>75,408</b>	<b>71,750</b>
<b>EXPENSES</b>		
Administrative	9,000	-
Food	694	782
Harmonized sales tax	174	260
Honorarium	1,340	50
Materials and supplies	1,796	3,048
Peer support	8,060	8,779
Professional fees	3,200	8,000
Rent	6,000	6,109
Telephone and telecommunications	731	619
Travel	143	119
Volunteer and staff training	385	1,292
Wages and benefits	53,305	61,816
	<b>84,828</b>	<b>90,874</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(9,420)</b>	<b>(19,124)</b>
<b>NET ASSETS, beginning of year</b>	<b>38,381</b>	<b>57,505</b>
<b>NET ASSETS, end of year</b>	<b>\$ 28,961</b>	<b>\$ 38,381</b>



**W.I.S.H. DROP-IN CENTRE SOCIETY**  
**Supplementary Schedule of Operations and Net Assets**  
**Peer Volunteer Program**  
**For the year ended March 31, 2013**

	<b>2013</b>	<b>2012</b>
<b>REVENUES</b>		
Donations	\$ 6,000	\$ 200
VanCity	-	9,020
	<b>6,000</b>	<b>9,220</b>
<b>EXPENSES</b>		
Food	565	177
Harmonized sales tax	20	-
Honorarium	1,360	1,323
Materials and supplies	285	-
Travel	4	-
Volunteer and staff training	151	-
Wages and benefits	4,153	2,545
	<b>6,538</b>	<b>4,045</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(538)</b>	<b>5,175</b>
<b>NET ASSETS, beginning of year</b>	<b>5,175</b>	<b>-</b>
<b>NET ASSETS, end of year</b>	<b>\$ 4,637</b>	<b>\$ 5,175</b>