

WISH Drop-In Centre Society
Financial Statements
For the year ended March 31, 2019

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For the year ended March 31, 2019

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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 (the "Society") which comprise the Statement of Financial Position as at March 31, 2019 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.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the WISH Drop-In Centre Society as at March 31, 2019, and its result of operations and its cash flows for the year ended March 31, 2019 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the WISH Drop-In Centre Society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore we were not able to determine whether any adjustments might be necessary to donations revenue, excess of revenue over expenses and cash flow from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018 and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the WISH Drop-In Centre Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (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.

Chartered Professional Accountants

Vancouver, British Columbia
October 15, 2019

WISH Drop-In Centre Society
Statement of Financial Position

March 31 **2019** **2018**

ASSETS

Current

Cash	\$ 778,269	\$ 405,383
Restricted cash (Notes 1(i) and 6)	234,189	191,949
Temporary investments (Note 3)	251,789	252,188
Accounts receivable	33,409	21,485
GST recoverable	4,121	5,675
Prepaid expenses	6,449	6,492

1,308,226 **883,172**

Property, plant and equipment (Note 4) **238,570** **297,000**

\$ 1,546,796 **\$ 1,180,172**

LIABILITIES AND NET ASSETS

Liabilities

Current

Accounts payable and accrued liabilities (Note 5)	\$ 203,465	\$ 144,102
Deferred revenue (Note 6)	721,263	383,698

924,728 **527,800**

Deferred capital contributions (Note 7) **202,931** **253,665**

1,127,659 **781,465**

Net Assets

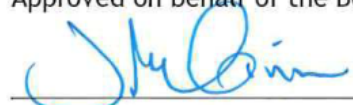
Unrestricted	185,983	153,712
Investment in property, plant, and equipment	31,494	43,335
Internally restricted (Note 8)	201,660	201,660

419,137 **398,707**

\$ 1,546,796 **\$ 1,180,172**

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	2019	2018
Government Grant Revenue		
Federal	\$ 6,717	\$ 3,550
Provincial	1,712,559	1,453,337
Municipal	142,500	160,500
Less: Amounts Deferred to Future Periods	<u>(346,844)</u>	<u>(228,203)</u>
Total Grants - Government	<u>1,514,932</u>	<u>1,389,184</u>
Non-Government Grant Revenue	<u>195,803</u>	<u>213,996</u>
	1,710,735	1,603,180
Other Revenue		
Donations	193,094	232,560
Fundraising	20,924	20,497
Interest and Other	5,327	4,445
Stewardship Programs	(32,233)	(14,624)
Amortization of deferred capital contributions (Note 7)	<u>50,734</u>	<u>50,734</u>
Total Revenue	<u>1,948,581</u>	<u>1,896,792</u>
Expenses (Schedule 1)		
Drop-In Centre	1,238,601	1,132,188
Learning Centre	13,452	13,035
Music Therapy	19,438	13,540
Mobile Access Project	265,943	215,016
Aboriginal Health and Safety Program	96,679	78,239
Supportive Employment Program	100,001	86,594
Transitions Programs	137,988	147,200
Organizational Support	<u>270,878</u>	<u>233,950</u>
	2,142,980	1,919,762
Less: Administration Recovery	<u>(214,829)</u>	<u>(193,452)</u>
Total Expenses	<u>1,928,151</u>	<u>1,726,310</u>
Excess of Revenue over Expenses	<u>\$ 20,430</u>	<u>\$ 170,482</u>

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	2019	2018
Balance, beginning of the year	\$ 153,712	\$ 43,335	\$ 201,660	\$ 398,707	\$ 228,225
Excess (deficiency) of revenue over expenses	38,895	(18,465)	-	20,430	170,482
Acquisition of capital assets	(6,624)	6,624	-	-	-
Balance, end of the year	\$ 185,983	\$ 31,494	\$ 201,660	\$ 419,137	\$ 398,707

WISH Drop-In Centre Society
Statement of Cash Flows

For the year ended March 31	2019	2018
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses	\$ 20,430	\$ 170,482
Adjustments for non-cash items		
Amortization of property, plant and equipment	65,054	68,256
Amortization of deferred capital contributions	(50,734)	(50,734)
	34,750	188,004
Changes in non-cash working capital items		
Accounts receivable	(11,924)	(20,321)
GST recoverable	1,554	1,822
Accrued interest receivable	399	(992)
Prepaid expenses	43	655
Accounts payable and accrued liabilities	59,363	(928)
Deferred revenue	337,565	187,024
SWUAV Program Deficit	-	-
	421,750	355,264
Investing activities		
Transfer to restricted cash	(42,240)	(151,208)
Acquisition of property, plant and equipment	(6,624)	(10,891)
Deferred capital contributions received	-	3,793
	(48,864)	(158,306)
Increase in cash during the year	372,886	196,958
Cash, beginning of year	405,383	208,424
Cash, end of year	\$ 778,269	\$ 405,383

March 31, 2019

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 is incorporated under the Societies Act of 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.

(b) Revenue Recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions restricted for capital purposes and contributions of capital assets are recorded as deferred contributions. Amortization is recorded to income on the same basis as the related depreciable capital assets are amortized. If the asset acquired has unlimited life, the contribution is credited directly to investment in property and equipment.

Revenue from donations and fundraising is recognized when received, with no accrual being made for amounts pledged but not yet received

Investment income is recognized as revenue when earned.

(c) Cash

Cash is comprised of petty cash and unrestricted cash held in bank accounts.

(d) Restricted Cash and Temporary Investments

Restricted cash and investments represents funds held in trust for Stewardship Programs.

March 31, 2019

1. Significant Accounting Policies (Continued)

(e) 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.

(f) 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.

(g) 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 and accounts payable approximate their carrying values due to their short-term maturity.

WISH Drop-In Centre Society Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (Continued)

(h) 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
Computer equipment	- Declining balance	30%
Furniture and equipment	- Declining balance	20%
Leasehold improvements	- Straight-line	Term of lease
Vehicles	- Declining balance	30%

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.

(i) 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 or returned to the primary grant holder.

(j) 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.

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 55% (2018 - 36%), the Ministry of Justice represents 13% (2018 - 24%), Public Safety Canada represents 7% (2018 - 18%) and the City of Vancouver represents 7% (2018 - 6%) of the total revenue. Together, these entities represent 82% (2018 - 66%) of total revenues.

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2019

3. Temporary Investments

	2019	2018
Non-redeemable term deposit, 2.050% interest rate per annum, term January 6, 2019 to July 6, 2020	\$ 100,000	\$ 100,000
Escalator term deposit, with interest rate at 2.00% year 1; 3.200% year 2; 4.000% year 3, term October 26, 2018 to October 26, 2021	100,000	100,000
Escalator term deposit, with interest rate at 2.100% year 1; 3.200% year 2; 4.000% year 3, term November 5, 2018 to November 5, 2021	50,000	50,000
Accrued interest	1,789	2,188
	\$ 251,789	\$ 252,188

4. Property, Plant and Equipment

	2019		2018	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 2,064	\$ 2,064	\$ -	\$ -
Furniture and equipment	21,146	16,829	4,317	4,239
Leasehold improvements	1,827,048	1,623,092	203,956	254,946
Vehicle	110,025	79,728	30,297	37,815
	\$ 1,960,283	\$ 1,721,713	\$ 238,570	\$ 297,000

5. Accounts Payable and Accrued Liabilities

	2019	2018
Trade payables	\$ 104,946	\$ 63,716
Accrued wages	66,939	53,452
Accrued vacation liability	31,580	26,934
	\$ 203,465	\$ 144,102

March 31, 2019

6. Deferred Revenue

Deferred revenue represent unspent resources externally restricted for specific programs that will be spent in subsequent periods.

	Drop-In	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions	Consortium	Literacy Round Table	Total
Balance, March 31, 2018	\$ 64,556	\$ 29,730	\$ 14,068	\$ 127,988	\$ 30,000	\$ 56,779	25,455	\$ 14,970	\$ 20,152	\$ 383,698
Contributions received	1,335,299	18,792	45,013	396,827	135,663	152,069	135,283	369,866	42,511	2,631,323
Recognized as revenue	(1,238,601)	(13,452)	(19,438)	(265,943)	(96,679)	(100,001)	\$ (137,988)	(370,622)	(51,034)	(2,293,758)
Balance, March 31, 2019	\$ 161,254	\$ 35,070	\$ 39,643	\$ 258,872	\$ 68,984	\$ 108,847	\$ 22,750	\$ 14,214	\$ 11,629	\$ 721,263

WISH Drop-In Centre Society
Notes to Financial Statements

March 31, 2019

7. Deferred Capital Contributions

Deferred capital contributions represent the unamortized amounts of monies received for the purchase of leasehold improvements for the Drop-In Centre and vehicles for the mobile access project.

	2019	2018
Balance, beginning of the year	\$ 253,665	\$ 300,606
Capital contributions received	-	3,793
Amount amortized to revenue	(50,734)	(50,734)
Balance, end of the year	\$ 202,931	\$ 253,665

8. Internally Restricted Net Assets

	2019	2018
Contingency reserve for utilities (Organizational Support)	\$ 16,500	\$ 16,500
Reserve for future improvements to Drop-In Centre	155,000	155,000
Learning Centre Program	1,700	1,700
Aboriginal Health and Safety Program	18,000	18,000
Supportive Employment Program	10,460	10,460
	\$ 201,660	\$ 201,660

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. During the year, the lease term was extended to March 31, 2023. The total additional rent payable was \$10, payable in advance.

WISH Drop-In Centre Society Notes to Financial Statements

March 31, 2019

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

The Metro Vancouver Consortium is made up of four organizations: WISH Drop-In Centre Society; PACE; Health Initiative for Men (HIM); Aboriginal Front Door Society (AFDS). The Consortium has been funded by Public Safety Canada and the City of Vancouver to deliver the Transitions project at five locations: WISH, PACE, HIM, AFD and Battered Women's Support Services (BWSS). Since the funders don't have a mechanism to fund a Consortium but, rather, can only hold a contract/disburse funds to one organization, WISH was selected by the Consortium to receive the funds and hold the contribution agreements on behalf of the Consortium. WISH receives and holds those funds in a separate, dedicated bank account.

At March 31, 2019, there is \$11,629 unspent related to the Literacy Round Table program (2018 - \$20,152 related to the Literacy Round Table).

During the period the following expenditures were incurred:

	<u>2019</u>	<u>2018</u>
Sex Workers United Against Violence (SWUAV)	\$ 147,440	\$ 113,566
Literacy Round Table (LRT)	51,034	17,109
Consortium	<u>370,622</u>	<u>424,721</u>
Total	<u>\$ 569,096</u>	<u>\$ 555,396</u>

March 31, 2019

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.

12. Remuneration of Directors, Employees and Contractors

The Societies 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 or contractor with remuneration over \$75,000 and no remuneration was paid to members of the Board of Directors for the year ended March 31, 2019.

13. Comparative Figures

Comparative figures for 2018 have been reclassified where applicable to conform to the current year's presentation and have been included for reference purposes. The Consortium funds received on behalf of other organizations have been removed from the revenue and expense items as they are flow through funds as described in Note 10.

WISH Drop-In Centre Society

Schedule 1- Schedule of Restricted Programs and Unrestricted Funds

March 31, 2019

Revenues	Drop-in	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions WISH	Unrestricted Funds	2019
Grants - Government									
BC Housing	\$ 1,073,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,073,523
Ministry of Justice	-	-	-	257,666	-	-	-	-	257,666
City of Vancouver	87,500	-	-	55,000	-	-	-	-	142,500
Gaming Commission	-	8,000	-	-	30,000	25,000	-	-	63,000
Service Canada	3,692	-	-	-	-	-	-	3,025	6,717
Civial Forfeiture	-	-	-	-	20,000	-	-	-	20,000
Public Safety Canada	-	-	-	-	-	-	135,283	-	135,283
Vancouver Coastal Health Authority	-	-	-	60,000	27,087	30,000	-	-	117,087
Department of Justice	-	-	-	-	46,000	-	-	-	46,000
Subtotal Grants - Government	1,164,715	8,000	-	372,666	123,087	55,000	135,283	3,025	1,861,776
Grant - Non-Government									
MAC Aids Foundation	-	-	-	-	-	25,000	-	-	25,000
Sprott Foundation	-	-	-	-	-	30,000	-	-	30,000
Face the World Foundation	-	-	-	-	-	10,000	-	-	10,000
Vancity	-	-	-	-	-	850	-	-	850
Leon Judah Blackmore Foundation	-	-	-	-	-	1,000	-	-	1,000
1988 Foundation	-	-	-	-	-	10,000	-	-	10,000
Central City Foundation	1,587	-	-	-	-	-	-	-	1,587
Other Foundation	42,726	1,800	40,600	-	-	2,240	-	30,000	117,366
Subtotal Grants - Non-Government	44,313	1,800	40,600	-	-	79,090	-	30,000	195,803
Other Revenue									
Donations	80,010	6,992	2,413	15,088	11,576	12,979	-	64,036	193,094
Fundraising - Scotiabank Run	1,000	2,000	2,000	1,000	1,000	5,000	-	8,924	20,924
Interest and Dividend Income	-	-	-	-	-	-	-	5,327	5,327
Expense Recovery	100	-	-	2,500	-	-	-	212,229	214,829
Transfer from Deferred Capital Contributions	45,161	-	-	5,573	-	-	-	-	50,734
Subtotal	126,271	8,992	4,413	24,161	12,576	17,979	-	290,516	484,908
Total Revenues	\$ 1,335,299	\$ 18,792	\$ 45,013	\$ 396,827	\$ 135,663	\$ 152,069	\$ 135,283	\$ 323,541	\$ 2,542,487
Expenses									
Administrative - other	-	-	-	-	-	-	-	74,547	74,547
Advertising and promotion	\$ (262)	\$ 68	\$ 73	\$ 776	\$ 384	\$ 272	\$ 6,773	\$ -	\$ 8,084
Amortization	46,497	-	-	18,557	-	-	-	-	65,054
Automobile	-	-	-	5,495	-	-	-	-	5,495
Bank Charges	28	-	-	-	-	-	-	-	28
Food	118,787	4	-	2,266	4,409	1,102	4,175	-	130,743
Fundraising	944	22	24	263	118	92	63	-	1,526
Incentives and Honorariums	149	319	4	182	4,644	7,470	450	-	13,218
Insurance	11,457	-	-	7,694	-	-	-	-	19,151
Materials and Supplies	14,310	1,292	406	3,943	2,725	2,184	8,556	-	33,416
Professional Fees: Legal and Accounting	18,742	448	165	6,592	4,652	1,982	1,498	-	34,244
Professional Fees: Other	477	7	8	82	409	29	17,948	-	18,960
Repairs and Maintenance	37,014	17	18	3,336	88	69	49	-	40,591
Salaries and Wages	798,228	6,157	-	210,097	59,306	79,028	93,815	196,331	1,442,962
Telecommunications	2,119	-	-	1,522	904	1,277	2,307	-	8,129
Training and Contracting	2,236	4,027	17,716	3,183	8,899	1,348	156	-	37,565
Travel	2,149	91	24	955	141	148	2,050	-	5,558
Utilities	35,726	-	-	-	-	-	148	-	35,874
Administration Expense	150,000	1,000	1,000	1,000	10,000	5,000	-	-	168,000
Total Expenses	\$ 1,238,601	\$ 13,452	\$ 19,438	\$ 265,943	\$ 96,679	\$ 100,001	\$ 137,988	\$ 270,878	\$ 2,142,980
Excess (Deficit) of Revenues over Expenses before Transfers	\$ 96,698	\$ 5,340	\$ 25,575	\$ 130,884	\$ 38,984	\$ 52,068	\$ (2,705)	\$ 52,663	\$ 399,507
Transfer from (to) Unrestricted funds	-	-	-	-	-	-	-	(32,233)	(32,233)
Transfer of Surplus to Deferred revenue	(96,698)	(5,340)	(25,575)	(130,884)	(38,984)	(52,068)	2,705	-	(346,844)
Excess of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,430	\$ 20,430

WISH Drop-In Centre Society

Schedule 1- Schedule of Restricted Programs and Unrestricted Funds

March 31, 2018

Revenues	Drop-in	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions WISH	Unrestricted Funds	2018
Grants - Government									
BC Housing	\$ 933,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933,010
Ministry of Justice	-	-	-	261,704	-	-	-	-	261,704
City of Vancouver	87,500	-	-	73,000	-	-	-	-	160,500
Gaming Commission	-	8,000	-	-	30,000	25,000	-	2,968	65,968
Human Resources & Dev. Skills Canada	3,550	-	-	-	-	-	-	-	3,550
Civial Forfeiture	-	-	-	-	20,000	-	-	-	20,000
Public Safety Canada	-	-	-	-	-	-	172,655	-	172,655
Subtotal Grants - Government	1,024,060	8,000	-	334,704	50,000	25,000	172,655	2,968	1,617,387
Grant - Non-Government									
MAC Aids Foundation	-	-	-	-	-	25,000	-	-	25,000
Sprott Foundation	-	-	-	-	-	30,000	-	-	30,000
Vancity	-	-	-	-	-	9,500	-	-	9,500
United Church of Canada	-	1,000	-	-	-	-	-	-	1,000
Central City Foundation	13,023	-	-	-	-	-	-	-	13,023
Vancouver Foundation	-	-	-	-	-	10,000	-	-	10,000
Other Foundation	50,000	8,995	15,000	-	-	2,518	-	48,960	125,473
Subtotal Grants - Non-Government	63,023	9,995	15,000	-	-	77,018	-	48,960	213,996
Other Revenue									
Donations	-	15,897	11,608	1,727	25,817	31,355	-	146,156	232,560
Fundraising - Scotiabank Run	2,000	1,000	1,000	1,000	-	-	-	15,497	20,497
Interest and Dividend Income	-	-	-	-	-	-	-	4,445	4,445
Expense Recovery	-	-	-	-	-	-	-	193,452	193,452
Amortization of Deferred Capital Contributions	45,161	-	-	5,573	-	-	-	-	50,734
Subtotal	47,161	16,897	12,608	8,300	25,817	31,355	-	359,550	501,688
Total Revenues	\$ 1,134,244	\$ 34,892	\$ 27,608	\$ 343,004	\$ 75,817	\$ 133,373	\$ 172,655	\$ 411,478	\$ 2,333,071
Expenses									
Administrative - Other	\$ 2,287	\$ -	\$ -	\$ 82	\$ 8	\$ 8	\$ 12,594	\$ 44,708	\$ 59,687
Amortization	52,049	-	-	16,207	-	-	-	-	68,256
Automobile	-	-	-	4,414	-	-	-	-	4,414
Bank Charges	388	-	-	-	-	-	-	-	388
Benefits	74,226	229	-	17,334	5,305	7,551	19,877	-	124,522
Food	110,786	14	46	743	4,919	817	1,970	-	119,295
Incentives	350	-	-	-	5,995	6,870	3,710	-	16,925
Insurance	11,443	-	-	8,429	-	-	-	-	19,872
Materials and Supplies	4,129	-	-	670	3,791	2,002	2,819	-	13,411
Professional Fees	6,154	10,487	12,494	4,127	2,401	1,067	8,530	-	45,260
Repairs and Maintenance	21,956	-	-	2,210	-	-	-	-	24,166
Salaries and Wages	661,130	80	-	158,354	48,850	62,244	95,253	189,242	1,215,153
Telecommunications	2,646	-	-	1,389	580	917	1,168	-	6,700
Training	2,692	-	-	-	-	-	-	-	2,692
Travel	444	1,225	-	57	390	118	1,204	-	3,438
Utilities	48,418	-	-	-	-	-	75	-	48,493
Administration Expense	133,090	1,000	1,000	1,000	6,000	5,000	-	-	147,090
Total Expenses	\$ 1,132,188	\$ 13,035	\$ 13,540	\$ 215,016	\$ 78,239	\$ 86,594	\$ 147,200	\$ 233,950	\$ 1,919,762
Excess (Deficit) of Revenues over Expenses before Transfers	\$ 2,056	\$ 21,857	\$ 14,068	\$ 127,988	\$ (2,422)	\$ 46,779	\$ 25,455	\$ 177,528	\$ 413,309
Transfer from (to) Unrestricted Funds	-	-	-	-	2,422	-	-	(17,046)	(14,624)
Transfer of Surplus to Deferred Revenue	(2,056)	(21,857)	(14,068)	(127,988)	-	(36,779)	(25,455)	-	(228,203)
Excess of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 160,482	\$ 170,482