

# **WISH Drop-In Centre Society**

---

## **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED MARCH 31, 2020

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



## *Independent auditor's report*

To the Members of WISH Drop-In Centre Society

### **Report on the audit of the financial statements**

---

#### *Our qualified opinion*

In our opinion, except for the possible effects of the matter described in the *Basis for qualified opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of WISH Drop-In Centre Society (the Society) as at March 31, 2020 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.

#### **What we have audited**

The Society's financial statements comprise:

- the statement of financial position as at March 31, 2020;
  - the statement of operations for the year then ended;
  - the statement of changes in net assets for the year then ended;
  - the statement of cash flows for the year then ended; and
  - the notes to the financial statements, which include a summary of significant accounting policies.
- 

#### *Basis for qualified opinion*

In common with many not-for-profit organizations, the Society derives revenues 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 and fundraising revenues, excess of revenues over expenses and cash flows from operating activities for the year ended March 31, 2020, current assets as at March 31, 2020 and net assets as at the beginning and the end of the year ended March 31, 2020. The predecessor auditor's opinion on the financial statements for the year ended March 31, 2019 was modified because of the possible effects of a similar 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

---

*PricewaterhouseCoopers LLP*

*PricewaterhouseCoopers Place, 250 Howe Street, Suite 1400, Vancouver, British Columbia, Canada V6C 3S7  
T: +1 604 806 7000, F: +1 604 806 7806*

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



### **Independence**

We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

---

### *Comparative information*

The financial statements of the Society for the year ended March 31, 2019 were audited by another auditor who expressed a qualified opinion on those statements on October 15, 2019 for reasons described in the *Basis for qualified opinion* section.

---

### *Responsibilities of management and those charged with governance for the financial statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 responsibilities for the audit of the financial statements*

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 of British Columbia, we report that, in our opinion, Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
September 30, 2020

# WISH Drop-In Centre Society

---

## Contents

Statement of Financial Position.....	3
Statement of Operations.....	4
Statement of Changes in Net Assets.....	5
Statement of Cash Flows.....	6
Notes to Financial Statements.....	7
1. Organizational information.....	7
2. Significant Accounting Policies.....	7
3. Economic Dependence.....	10
4. Investments.....	10
4. Investments.....	10
5. Property, Plant, and Equipment.....	11
6. Accounts Payable and Accrued Liabilities.....	11
8. Stewardship Programs.....	13
9. Deferred Capital Contributions.....	13
10. Internally Restricted Net Assets.....	14
11. Commitments.....	14
12. Financial Risk Factors.....	14
13. Remuneration of Directors, Employees and Contractors.....	15
14. Comparative Figures.....	15
15. COVID-19.....	15

# WISH Drop-In Centre Society

## Statement of Financial Position

March 31	2020	2019
<b>ASSETS</b>		
Cash	\$ 1,407,234	\$ 956,066
Restricted Cash	71,580	56,392
Temporary Investments (Note 4)	302,245	251,789
Accounts receivable	40,143	37,530
Prepaid expenses	5,588	6,449
	<b>1,826,790</b>	<b>1,308,226</b>
<b>Property, plant and equipment (Note 5)</b>	<b>185,033</b>	<b>238,570</b>
	<b>\$ 2,011,823</b>	<b>\$ 1,546,796</b>

### LIABILITIES AND NET ASSETS

#### Liabilities


##### Current

Accounts payable and accrued liabilities (Note 6)	\$ 201,087	\$ 172,916
Deferred contributions (Note 7)	1,042,682	695,420
Stewardship Liabilities	94,272	56,392
Deferred Capital Contributions	152,198	202,931
	<b>1,490,239</b>	<b>1,127,659</b>

##### Net Assets

Unrestricted	319,924	217,477
Internally Restricted (Notes 8)	201,660	201,660
	<b>521,584</b>	<b>419,137</b>
	<b>\$ 2,011,823</b>	<b>\$ 1,546,796</b>

Approved on behalf of the Board:

DocuSigned by:  
  
 DDFE421B9CE14DE... Director

DocuSigned by:  
  
 8B4F45062BB44AA... Director

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

# WISH Drop-In Centre Society

## Statement of Operations

For the year ended March 31, 2020	2020	2019
<b>Government Grant Revenue</b>		
Federal	\$56,635	\$165,941
Provincial	1,690,048	1,553,335
Municipal	338,020	142,500
Total Grants – Government	<u>2,084,703</u>	1,861,776
Less: Amounts deferred to future periods	(\$347,260)	(\$346,844)
<b>Total Grants - Government</b>	<u>1,737,443</u>	1,514,932
<b>Non-Government Grant Revenue</b>	<u>295,392</u>	195,803
	<b>2,032,835</b>	1,710,735
<b>Other Revenue</b>		
Donations	261,666	193,094
Fundraising	45,629	20,924
Interest and Other	5,554	5,327
Stewardship Programs	-	(32,233)
Amortization of deferred capital contributions	50,733	50,734
<b>Total revenue</b>	<u>2,396,417</u>	1,948,581
<b>Expenses</b>		
Drop-In Centre	1,265,831	1,238,601
Learning Centre	26,896	13,452
Music Therapy	35,888	19,438
Mobile Access Project	312,805	265,943
Aboriginal Health and Safety Program	94,966	96,679
Supportive Employment Program	171,756	100,001
Transitions Programs	144,555	137,988
Shelter	5,653	-
Organizational Support	235,620	56,049
<b>Total Expenses</b>	<u>2,293,970</u>	1,928,151
<b>Excess of revenues over expenses</b>	<b>\$ 102,447</b>	<b>\$ 20,430</b>

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

# WISH Drop-In Centre Society

## Statement of Changes in Net Assets

For the year ended March 31

	Unrestricted Net Assets	Internally Restricted Net Assets	2020	2019
Balance, beginning of the year	\$217,477	\$201,660	\$ 419,137	\$ 398,707
Excess of revenues over expenses	102,447	-	102,447	20,430
<b>Balance, end of the year</b>	<b>\$319,924</b>	<b>\$201,660</b>	<b>\$ 521,584</b>	<b>\$419,137</b>

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



# WISH Drop-In Centre Society

## Statement of Cash Flows

For the year ended March 31	2020	2019
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess of revenue over expenses	\$ 102,447	\$ 20,430
Adjustments for non-cash items		
Amortization of property, plant and equipment	62,468	65,054
Amortization of deferred capital contributions	(50,733)	(50,734)
	<u>114,182</u>	<u>34,750</u>
<b>Changes in non-cash working capital items</b>		
Accounts receivable	(2,614)	(10,370)
Accrued Interest Receivable	(456)	399
Prepaid expenses	861	43
Stewardship Liabilities	37,881	(47,695)
Deferred Revenue	347,262	372,299
Accounts payable and accrued liabilities	28,170	72,324
	<u>411,104</u>	<u>387,000</u>
<b>Cash flows from investing activities</b>		
Acquisition of term deposits	(50,000)	-
Transfer from (to) restricted cash	(15,188)	62,318
Acquisition of property, plant and equipment	(8,931)	(6,624)
	<u>(74,119)</u>	<u>55,694</u>
<b>Increase in cash</b>	<b>451,168</b>	<b>477,444</b>
Cash - Beginning of year	956,066	478,622
Cash - End of year	<u>\$1,407,234</u>	<u>\$ 956,066</u>

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

# WISH Drop-In Centre Society

## Notes to Financial Statements

March 31, 2020

### 1. Organizational information

WISH Drop-In Centre Society (the "Society") is a not-for-profit womens' organization whose purpose is to support the health, safety, and well-being of women (cisgender and transgender) who engage in Vancouver's street-based sex trade. The Society assesses, supports, and undertakes necessary programs and activities designed to improve the health, safety, living conditions, life skills, and access to opportunities for women in the sex-trade; and to raise awareness and advocate regarding the needs and issues of women who trade sex.

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 Tax Act.

### 2. Significant Accounting Policies

#### Basis of Presentation

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

#### Newly Adopted Accounting Standards

The Society has adopted the following new standards on a prospective basis for the first time for its fiscal year starting April 1, 2019:

- Section 4433 - Tangible Capital Assets Held by Not-for-Profit Organizations; and
- Section 4434 - Intangible Assets Held by Not-for-Profit Organizations

These sections replace Section 4431 and 4432 of the same topics in Part III of the Handbook, respectively.

The determination of cost has not changed as a result of adopting the new guidance; the cost of a contributed capital asset is deemed to be its fair value at the date of contribution plus directly attributable costs to bring into use.

The Society is now following guidance included in Section 3061 on amortization and componentization. While incorporating componentization of capital assets per new guidance was considered, the Society does not own tangible capital assets for which allocation to component parts are practicable and estimable. As such, the adoption of this standard did not have an impact to the Society's financial statements.

#### 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

## **WISH Drop-In Centre Society**

---

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 capital 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, plant 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.

### **Cash**

Cash comprises of petty cash and unrestricted cash held in bank accounts.

### **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.

### **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.

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

### **Financial Instruments**

Financial instruments consist of cash, restricted cash, investments, accounts receivable, accounts payable and accrued liabilities and stewardship liabilities. Financial instruments are initially recorded at fair value and subsequently carried 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

## **WISH Drop-In Centre Society**

---

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.

### **Property, Plant and Equipment**

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

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.

### **Stewardship Programs**

The Society provides financial management and administration for project funding applied for on behalf of two women-serving organizations / women's groups that do not have the organizational capacity to administer on their own: Sex Workers United Against Violence (SWUAV), and Downtown Eastside Literacy Round Table (Literacy Round Table). The Society solely acts as an administrator and holds segregated bank accounts, which are presented as restricted cash and stewardship liabilities on the statement of financial position. The remaining assets, liabilities and results of operations of SWUAV and Literacy Round Table are not presented in the Society's financial statements.

The Society is also part of the Metro Vancouver Consortium (the Consortium), made up of four organizations: the Society, PACE, Health Initiatives for Men (HIM), and Aboriginal Front Door Society (AFDS). The Consortium is funded by Public Safety Canada and the City of Vancouver (the funders) to deliver the Transitions Program at 5 different locations. As the funders do not have a mechanism to fund the Consortium, but rather can only disburse funds to one organization, the Society was selected by the Consortium to receive the funds and hold the contribution agreements on behalf of the Consortium. The Society receives and holds these funds in a segregated bank account. The Society makes strategic and operating decisions for the Transitions Program jointly with the other four organizations, and as such the other member organizations of the Consortium are related parties.

## WISH Drop-In Centre Society

Accordingly, the Society reports restricted cash, accounts receivable from the funders and stewardship liabilities to the other entities within the Consortium in its statement of financial position. The Society's share of the transitions program is reported in the statement of operations. See note 8 for further details.

### 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. Estimates include collectability of accounts receivable and useful life estimates over property, plant and equipment. 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.

### 3. Economic Dependence

The Society's major sources of revenue are derived from various government Ministries and Agencies and entities including British Columbia Housing Management Commission, the Ministry of Justice, Public Safety Canada and the City of Vancouver. Therefore, its ability to continue viable operations is dependent upon maintaining its government funding.

### 4. Investments

	2020	2019
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
Cashable 90 day lockout, with interest rate 1.800%, term Oct 4 2019 to Oct 4 2020	50,000	-
Accrued interest	2,245	1,789
	<b>\$ 302,245</b>	<b>\$ 251,789</b>

## WISH Drop-In Centre Society

### 5. Property, Plant, and Equipment

	Cost	Accumulated Amortization	Net Book Value	
			2020	2019
Computer equipment	\$ 7,267	\$ 2,844	\$ 4,423	-
Furniture and equipment	24,873	18,438	6,435	4,317
Vehicles	110,025	88,817	21,208	30,297
Leasehold improvements - Drop In	1,827,048	1,674,081	152,967	203,956
	\$ 1,969,213	\$ 1,784,180	\$ 185,033	\$ 238,570

### 6. Accounts Payable and Accrued Liabilities

	2020	2019
Trade payables	\$ 82,537	\$74,397
Accrued wages	87,904	66,939
Accrued vacation	30,646	31,580
	\$ 201,087	\$ 172,916

## WISH Drop-In Centre Society

### 7. Deferred Contributions

		Drop-In	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions	Shelter	Total
<b>Balance, March 31, 2019</b>	\$	161,254	\$ 35,070	\$ 39,643	\$ 258,872	\$ 68,984	\$ 108,847	\$ 22,750	-	\$ 695,420
<b>Contributions received</b>		1,434,174	37,084	44,429	407,821	91,310	205,329	160,463	25,000	2,405,610
<b>Recognized as revenue</b>		(1,265,831)	(26,896)	(35,887)	(312,805)	(94,966)	(171,756)	(144,554)	(5,653)	(2,058,348)
<b>Balance, March 31, 2020</b>	\$	329,597	\$ 45,258	\$ 48,185	\$ 353,888	\$ 65,328	\$ 142,420	\$ 38,659	\$ 19,347	\$ 1,042,682

# WISH Drop-In Centre Society

---

## 8. Stewardship Programs

### SWUAV – Sex Workers United Against Violence

SWUAV is a peer-based organization of current and former sex workers in the Downtown Eastside (DTES) of Vancouver. SWUAV's mission is to be an organization that can speak directly from the perspective of sex workers in the DTES about issues relating to health and safety as well as general living and working conditions. They believe that sex workers' rights are human rights, and they work toward systemic change, including legal reform, so that all sex workers are treated with the respect and dignity they deserve. SWUAV has a strong representation of Indigenous women, and they recognize the legacy of colonization in the current-day social conditions experienced by Indigenous communities in Canada.

### Downtown Eastside Literacy Roundtable

The Downtown Eastside (DTES) Literacy Roundtable is a coalition of adult educators working in the DTES. Literacy is not a binary between illiterate and literate, but, rather, a spectrum. Reading, writing and numeracy are only part of literacy, but they are tools that open up opportunities to learn and engage more in their daily lives to help eliminate social exclusion. The Roundtable is coordinated by one part-time staff person with joint programming, input, and decisions driven by the coalition members.

### The Metro Vancouver Consortium

Please refer to Note 2 for further details pertaining to the nature and accounting policies of the Consortium.

	Consortium	Literacy Round Table	SWUAV	Total
Contributions received	442,451	53,313	189,036	684,800
Expenditures	(411,730)	(39,590)	(163,268)	(614,814)

## 9. Deferred Capital Contributions

---

Deferred capital contributions represent the unamortized amounts of monies received for the purchase of leasehold improvements for the Drop-In Centre.

	2020	2019
Balance, beginning of year	\$ 202,931	\$ 253,664
Amount amortized to revenue	(50,733)	(50,733)
<b>Balance, end of the year</b>	<b>\$ 152,198</b>	<b>\$ 202,931</b>



# WISH Drop-In Centre Society

## 10. Internally Restricted Net Assets

	2020	2019
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
	<b>\$ 201,660</b>	<b>\$ 201,660</b>

## 11. Commitments

The Society rents its premises under a long-term lease with the City of Vancouver. The lease extends to March 31, 2023.

The total additional rent payable was \$10, payable in advance.

## 12. 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 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

## WISH Drop-In Centre Society

---

ability to make future payments and the adequacy of net assets reserves.

In the last year there were no significant changes in risk exposure from prior years.

### 13. 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.

For the year ended March 31, 2020, there is no employee or contractor with total remuneration of \$75,000 or greater

The Society did not remunerate members of the Board of Directors for the year ended March 31, 2020.

### 14. Comparative Figures

The comparative figures as at March 31, 2019 have been reclassified as follows:

- In the statement of financial position, cash has increased by \$177,797 and restricted cash has decreased by \$177,797.
- In the statement of cash flows, cash, end of year has increased by \$177,797 which is represented by an increase in cashflows from investing activities of \$104,558 and an increase in cash, beginning of year of \$73,239.

Certain other comparative figures for 2019 have been reclassified where applicable to conform to the current year's presentation and have been included for reference purposes.

### 15. COVID-19

In March 2020, the World Health Organization declared a global pandemic related to the coronavirus disease known as COVID-19. The Canadian not-for-profit sector is expected to be impacted due to the economic environment and related uncertainty, which may cause a potential decrease in contributions and donations, and may affect collectability and valuation of certain assets.

# WISH Drop-In Centre Society

## Schedule 1

March 31, 2020

	Aboriginal Health & Safety Project	Drop In	Learning Centre	Mobile Access Project	Music Therapy	Shelter	Supportive Employment	Transitions	Unrestricted Funds	TOTAL
<b>Grants - Government</b>										
BC Housing	-	1,080,762	-	-	-	-	-	-	50,000	1,130,762
Community Safety & Crime Prevention Branch	-	-	-	264,340	-	-	-	-	-	264,340
City of Vancouver	20,000	182,500	-	115,400	-	-	20,120	-	-	338,020
Gaming Commission	-	8,595	8,000	-	-	-	25,000	-	3,900	45,495
Canada Summer Jobs	-	-	-	-	-	-	-	-	3,722	3,722
Civil Forfeiture	30,000	-	-	-	-	-	-	20,000	-	50,000
Women & Gender Equality	-	-	-	-	-	-	-	-	49,913	49,913
Public Health Agency of Canada	-	-	-	-	-	-	-	-	3,000	3,000
Public Safety Canada	-	-	-	-	-	-	-	124,139	-	124,139
Vancouver Coastal Health Authority	25,312	25,000	-	-	-	25,000	-	-	-	75,312
<b>Subtotal Grants - Government</b>	<b>75,312</b>	<b>1,296,857</b>	<b>8,000</b>	<b>379,740</b>	<b>-</b>	<b>25,000</b>	<b>45,120</b>	<b>144,139</b>	<b>110,535</b>	<b>2,084,703</b>
<b>Grant - Non-Government</b>										
MAC Aids Foundation	-	-	-	-	-	-	18,000	-	-	18,000
Hamber Foundation	-	-	1,500	-	-	-	-	-	-	1,500
1988 Foundation	-	-	-	10,000	-	-	-	-	-	10,000
Sprott Foundation	-	-	-	-	-	-	30,000	-	-	30,000
Music Heals Foundation	-	-	-	-	5,000	-	-	-	-	5,000
Reaching Home	-	34,635	-	6,729	1,650	-	330	-	600	43,944
Houssian Foundation	-	-	-	-	5,000	-	-	-	-	5,000
North Growth Foundation	-	-	-	-	-	-	15,000	5,400	9,600	30,000
Vancity Community Foundation	-	-	-	-	-	-	-	1,300	-	1,300
Lobstick Education & Advancement Foundation	-	-	-	-	-	-	10,000	-	-	10,000
Vancouver Foundation	-	-	-	-	-	-	1,500	1,250	7,750	10,500
Other Foundation	5,000	62,378	5,050	-	10,000	-	10,000	-	37,720	130,148
<b>Subtotal Grants - Non-Government</b>	<b>5,000</b>	<b>97,013</b>	<b>6,550</b>	<b>16,729</b>	<b>21,650</b>	<b>-</b>	<b>84,830</b>	<b>7,950</b>	<b>55,670</b>	<b>295,392</b>

## WISH Drop-In Centre Society

<b>Other Revenue</b>										
Donations	9,838	38,800	20,500	10,352	18,669	-	45,580	6,374	111,553	261,666
Fundraising Events	1,000	1,000	2,000	1,000	4,110	-	24,519	2,000	10,000	45,629
Interest and Dividend Income	-	-	34	-	-	-	-	-	5,521	5,555
Expense Recovery	160	504	-	-	-	-	5,280	-	219,176	225,120
Amortization of Deferred Capital Contributions	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>10,998</b>	<b>40,304</b>	<b>22,534</b>	<b>11,352</b>	<b>22,779</b>	<b>-</b>	<b>75,379</b>	<b>8,374</b>	<b>346,250</b>	<b>537,970</b>
<b>Total Revenues</b>	<b>91,310</b>	<b>1,434,174</b>	<b>37,084</b>	<b>407,821</b>	<b>44,429</b>	<b>25,000</b>	<b>205,329</b>	<b>160,463</b>	<b>512,454</b>	<b>2,918,064</b>
<b>Expenses</b>										
Administrative - Other	2,135	21,627	758	4,933	416	-	1,695	2,863	18,627	53,054
Amortization	-	1,127	-	9,089	-	-	-	-	1,519	11,735
Automobile	-	-	-	5,372	-	-	-	-	-	5,372
Bank Charges	-	-	-	-	-	-	-	-	459	459
Food & Kitchen	4,719	130,719	22	2,925	106	-	3,535	6,150	1,277	149,453
Incentives	6,937	237	402	909	6	-	22,381	7,605	786	39,263
Insurance	-	11,725	-	7,299	-	-	-	-	-	19,024
Materials and Supplies	1,842	10,243	856	4,272	400	95	4,051	6,211	3,277	31,247
Professional Fees	3,211	28,614	4,597	8,143	33,960	-	4,708	15,367	11,275	109,874
Repairs and Maintenance	24	56,586	-	5,792	-	-	18	16	21,595	84,031
Salaries and Benefits	65,450	827,929	19,261	232,548	-	5,558	123,371	103,855	337,578	1,715,550
Telecommunications	613	2,339	-	1,383	-	-	1,969	2,140	1,761	10,205
Utilities	-	24,403	-	-	-	-	-	323	4,370	29,096
Administration Expense	10,035	150,0282	1,000	30,140	1,000	-	10,028	25	7,483	209,993
<b>Total Expenses</b>	<b>94,966</b>	<b>1,265,831</b>	<b>26,896</b>	<b>312,805</b>	<b>35,888</b>	<b>5,653</b>	<b>171,756</b>	<b>144,555</b>	<b>410,007</b>	<b>2,468,357</b>
<b>Excess (Deficit) of Revenues over Expenses before Transfers</b>	<b>(3,656)</b>	<b>168,343</b>	<b>10,188</b>	<b>95,016</b>	<b>8,541</b>	<b>19,347</b>	<b>33,573</b>	<b>15,908</b>	<b>102,447</b>	<b>449,707</b>
Transfer of Surplus to Deferred Contributions	3,657	(168,343)	(10,188)	(95,016)	(8,541)	(19,347)	(33,573)	(15,908)	-	(347,260)
<b>Excess of Revenues over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,447</b>	<b>102,447</b>

# WISH Drop-In Centre Society

## Schedule 1

March 31, 2019

	Drop-in	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions WISH	Unrestricted Funds	
<b>Grants - Government</b>									
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	-	-	-	117,087
Department of Justice	-	-	-	-	46,000	-	-	-	46,000
<b>Subtotal Grants - Government</b>	<b>1,164,715</b>	<b>8,000</b>	<b>-</b>	<b>372,666</b>	<b>123,087</b>	<b>55,000</b>	<b>135,283</b>	<b>3,025</b>	<b>1,861,776</b>
<b>Grant - Non-Government</b>									
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
<b>Subtotal Grants - Non-Government</b>	<b>44,313</b>	<b>1,800</b>	<b>40,600</b>	<b>-</b>	<b>-</b>	<b>79,090</b>	<b>-</b>	<b>30,000</b>	<b>195,803</b>
<b>Other Revenue</b>									
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

## WISH Drop-In Centre Society

Interest and Dividend Income	-	-	-	-	-	-	-	5,327	5,327
Expense Recovery	100	-	-	2,500	-	-	-	212,229	214,829
Amortization of Deferred Capital Contributions	45,161	-	-	5,573	-	-	-	-	50,734
<b>Subtotal</b>	<b>126,271</b>	<b>8,992</b>	<b>4,413</b>	<b>24,161</b>	<b>12,576</b>	<b>17,979</b>	-	<b>290,516</b>	<b>484,908</b>
<b>Total Revenues</b>	<b>1,335,299</b>	<b>18,792</b>	<b>45,013</b>	<b>396,827</b>	<b>135,663</b>	<b>152,069</b>	<b>135,283</b>	<b>323,541</b>	<b>2,542,487</b>
<b>Expenses</b>									
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	0	-	-	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
<b>Total Expenses</b>	<b>1,238,601</b>	<b>13,452</b>	<b>19,438</b>	<b>265,943</b>	<b>96,679</b>	<b>100,001</b>	<b>137,988</b>	<b>270,878</b>	<b>2,142,980</b>
Excess (Deficiency) of Revenues over Expenses before Transfers	96,698	5,340	25,575	130,884	38,984	52,068	( 2,705)	52,663	399,507

**WISH Drop-In Centre Society**

---

Transfer from (to) Unrestricted funds	-	-	-	-	-	-	-	(32,233)	<b>(32,233)</b>
Transfer of Surplus to Deferred revenue	(96,698)	(5,340)	(25,575)	(130,884)	(38,984)	(52,068)	2,705	-	<b>(346,844)</b>
Excess of Revenues over Expenses	-	-	-	-	-	-	-	20,430	<b>20,430</b>

---