

WISH Drop-In Centre Society

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2021



Independent auditor's report

To the Directors 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, 2021 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, 2021;
- 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 significant accounting policies and other explanatory information.

Basis for qualified opinion

In common with many not-for-profit organizations, the Society derives revenues from cash 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 provided by (used in) operating activities for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020 and net assets as at the beginning and the end of the years ended March 31, 2021 and 2020. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

PricewaterhouseCoopers LLP
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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.

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 28, 2021

WISH Drop-In Centre Society

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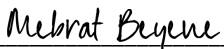
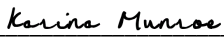
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WISH Drop-In Centre Society

Statement of Financial Position

March 31	2021	2020
ASSETS		
Cash	\$ 2,874,708	\$ 1,407,234
Restricted cash	159,897	71,580
Investments (Note 4)	303,262	302,245
Accounts receivable	2,613	40,143
Prepaid expenses	4,493	5,588
	3,344,973	1,826,790
Property, plant and equipment (Note 5)	309,609	185,033
	\$ 3,654,582	\$ 2,011,823
LIABILITIES AND NET ASSETS		
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 276,900	\$ 201,087
Deferred contributions (Note 7)	2,257,758	1,042,682
Stewardship liabilities	192,827	94,272
Deferred capital contributions (Note 10)	101,465	152,198
	2,828,950	1,490,239
Net Assets		
Unrestricted	825,632	319,924
Internally restricted (Note 8)	-	201,660
	825,632	521,584
	\$ 3,654,582	\$ 2,011,823

Approved on behalf of the Board:

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Director

Director

Executive Director

Treasurer

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		2021	2020
Government Grant Revenue			
Federal	\$	48,241	\$ 56,635
Provincial		2,417,303	1,690,048
Municipal		1,460,297	338,020
Total Grants – Government		3,925,841	2,084,703
Less: Amounts deferred to future periods		(1,215,076)	(347,260)
Total Grants - Government		2,710,765	1,737,443
Non-Government Grant Revenue		1,090,593	295,392
		3,801,358	2,032,835
Other Revenue			
Donations		631,651	261,666
Fundraising		69,223	45,629
Interest and other		2,370	5,554
Amortization of deferred capital contributions		50,733	50,733
Total revenue		4,555,335	2,396,417
Expenses			
Drop-In Centre		1,799,608	1,265,831
Learning Centre		17,708	26,896
Music Therapy		17,142	35,888
Mobile Access Project		567,465	312,805
Aboriginal Health and Safety Program		30,719	94,966
Supportive Employment Program		268,958	171,756
Transitions Programs		164,763	144,555
Shelter		463,151	5,653
Organizational Support		597,347	235,620
Astoria		27	-
Respite		324,399	-
Total Expenses		4,251,287	2,293,970
Excess of revenues over expenses	\$	304,048	\$ 102,447

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	Internally Restricted		
	Net Assets	Net Assets	2021	2020
Balance, beginning of the year	\$ 319,924	\$ 201,660	\$ 521,584	\$ 419,137
Excess of revenues over expenses	304,048	-	304,048	102,447
Interfund transfer (Note 8)	201,660	(201,660)	-	-
Balance, end of the year	\$ 825,632	\$ -	\$ 825,632	\$ 521,584

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	2021	2020
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses	\$ 304,048	\$ 102,447
Adjustments for non-cash items		
Amortization of property, plant and equipment	135,148	62,468
Amortization of deferred capital contributions	(50,733)	(50,733)
	388,463	114,182
Changes in non-cash working capital items		
Accounts receivable	37,530	(2,614)
Accrued interest receivable	(1,017)	(456)
Prepaid expenses	1,096	861
Stewardship liabilities	98,555	37,881
Deferred contributions	1,215,076	347,262
Accounts payable and accrued liabilities	75,811	28,170
	1,427,051	411,104
Investing activities		
Acquisition of investments	-	(50,000)
Transfer to restricted cash	(88,317)	(15,188)
Acquisition of property, plant and equipment	(259,723)	(8,931)
	(348,040)	(74,119)
Increase in cash	1,467,474	451,168
Cash - Beginning of year	1,407,234	956,066
Cash - End of year	2,874,708	\$1,407,234

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

WISH Drop-In Centre Society

Notes to Financial Statements

March 31, 2021

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).

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 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.

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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 amount of revenue recognized in each program 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 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%

WISH Drop-In Centre Society

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. 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 9 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.

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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

	2021	2020
Non-redeemable term deposit, 2.050% interest rate per annum, term July 7, 2020 to July 6, 2021	\$ 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 October 4, 2019 to October 4, 2020. Rolled over to October 4, 2021	50,000	50,000
Accrued interest	3,262	2,245
	\$ 303,262	\$ 302,245

5. Property, Plant, and Equipment

	Cost	Accumulated Amortization	Net Book Value	
			2021	2020
Computer equipment	\$ 49,205	\$ 10,462	\$ 38,743	\$ 4,423
Furniture and equipment	52,646	25,279	27,367	6,435
Vehicles	110,025	95,179	14,846	21,208
Leasehold improvements - Drop In	2,017,060	1,788,407	228,653	152,967
	\$ 2,228,936	\$ 1,919,327	\$ 309,609	\$ 185,033

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6. Accounts Payable and Accrued Liabilities

	2021	2020
Trade payables	\$ 95,506	\$ 82,537
Accrued wages	37,213	87,904
Accrued vacation	98,674	30,646
GST Payable	45,507	-
	\$ 276,900	\$ 201,087

WISH Drop-In Centre Society

7. Deferred Contributions

	Drop-In	Communications & Learning	Music Therapy	Mobile Access	Aboriginal Health & Safety Project	Supportive Employment	Transitions	Shelter	Astoria	Respite	Total
Balance, March 31, 2020	\$ 329,597	\$ 45,258	\$ 48,185	\$ 353,888	\$ 65,328	\$ 142,420	\$ 38,659	\$ 19,347	-	-	\$ 1,042,682
Contributions received	1,399,283	23,400	25,000	614,716	85,510	207,976	190,872	607,210	492,883	829,186	4,476,036
Recognized as revenue	(1,548,135)	(17,708)	(17,142)	(567,873)	(30,719)	(127,033)	(164,764)	(463,151)	(27)	(324,408)	(3,260,960)
Balance, March 31, 2021	\$ 180,745	\$ 50,950	\$ 56,043	\$ 400,731	\$ 120,119	\$ 223,363	\$ 64,767	\$ 163,406	\$ 492,856	\$ 504,778	\$ 2,257,758

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8. Internally Restricted Net Assets

During the year, the society’s Board of Directors approved a transfer from internally restricted net assets to unrestricted net assets of \$201,660 (2020 - \$nil).

	2021	2020
Contingency reserve for utilities (Organizational Support)	\$ -	\$ 16,500
Reserve for future improvements to Drop-In Centre	-	155,000
Learning Centre Program	-	1,700
Aboriginal Health and Safety Program	-	18,000
Supportive Employment Program	-	10,460
	\$ -	\$ 201,660

WISH Drop-In Centre Society

9. 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
Contributions received	\$497,884	\$23,837	\$107,526
Expenditures	\$333,706	\$23,631	\$84,257

10. Deferred Capital Contributions

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

	2021	2020
Balance, beginning of year	\$ 152,198	\$ 202,931
Amount amortized to revenue	(50,733)	(50,733)
Balance, end of the year	\$ 101,465	\$ 152,198

WISH Drop-In Centre Society

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.

The Society rents office space under a lease with Atira Property Management. The lease extends to December 31, 2022. The total rent payable is \$4,000 per month, payable monthly.

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 4 where the interest rates and terms to maturity of the investments are listed. The risk is mitigated by the relative short terms to maturity and fixed rates of interest.

(c) Liquidity Risk

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

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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, 2021, there was one employee/contractor whose remuneration met this criteria in the amount of \$87,360 (2020 – zero employee/contractors - \$nil).

The Society did not pay any remuneration to any members of its Board of Directors.

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Schedule 1 March 31, 2021

	Aboriginal Health & Safety Project	Astoria	Drop In	Learning Centre	Mobile Access Project	Music Therapy	Org. Support	Respite	Shelter	Supportive Employment	Transitions	TOTAL
Grants - Government												
BC Housing	-	-	1,140,107	-	-	-	-	-	607,210	-	-	1,747,317
City of Vancouver	7,500	492,883	55,656	-	72,780	-	27,000	804,478	-	-	-	1,460,297
Community Safety and Crime Prevention Branch	-	-	-	-	302,902	-	-	-	-	-	-	302,902
Public Safety Canada	-	-	-	-	-	-	-	-	-	-	135,272	135,272
Gaming Commission	14,900	-	-	20,000	-	-	-	-	-	48,700	-	83,600
Province of BC	-	-	45,877	-	10,152	-	2,255	-	-	-	-	58,284
Civil Forfeiture	30,000	-	-	-	-	-	-	-	-	-	25,000	55,000
Women & Gender Equality	-	-	-	-	-	-	48,241	-	-	-	-	48,241
Vancouver Coastal Health Authority	25,928	-	-	-	-	-	-	-	-	-	-	25,928
Public Health Services Authority	-	-	-	-	-	-	-	-	-	-	9,000	9,000
Subtotal Grants - Government	78,328	492,883	1,241,640	20,000	385,834	-	77,496	804,478	607,210	48,700	169,272	3,925,841
Grant - Non-Government												
Reaching Home	-	-	121,557	-	60,397	-	-	18,500	-	8,846	-	209,300
Vancouver Foundation	-	-	-	-	50,000	-	58,181	-	-	-	21,600	129,781
The Annual Foundation	-	-	-	-	-	-	100,000	-	-	-	-	100,000
Canadian Women's Foundation	-	-	25,000	-	70,642	-	-	-	-	-	-	95,642
Houssian Foundation	-	-	9,993	-	-	-	62,486	-	-	-	-	72,479
Oak Foundation	-	-	-	-	-	-	51,019	-	-	-	-	51,019
Y.P. Heung Foundation	-	-	-	-	-	-	35,000	-	-	-	-	35,000
Sprott Foundation	-	-	-	-	-	-	-	-	-	30,000	-	30,000
North Growth Foundation	-	-	-	-	-	-	30,000	-	-	-	-	30,000
Music Heals Foundation	-	-	-	-	-	25,000	-	-	-	-	-	25,000
Central City Foundation	-	-	-	-	-	-	17,091	-	-	-	-	17,091
Other Foundation	-	-	933	2,643	40,785	-	130,491	-	-	120,430	-	295,282
Subtotal Grants - Non-Government	-	-	157,483	2,643	221,824	25,000	484,268	18,500	-	159,276	21,600	1,090,594

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Other Revenue												
Donations	7,182	-	200,900	744	6,650	-	304,149	6,200	-	105,826	-	631,651
Fundraising - Scotiabank Run	-	-	-	-	-	-	33,126	-	-	36,097	-	69,223
Interest and Dividend Income	-	-	-	13	-	-	2,357	-	-	-	-	2,370
Expense Recovery	-	-	160	-	408	-	232,983	8	-	-	-	233,558
Amortization of Deferred Capital Contributions	-	-	50,733	-	-	-	-	-	-	-	-	50,733
Subtotal	7,182	-	251,793	757	7,058	-	572,615	6,208	-	141,923	190,872	987,536
Total Revenues	85,510	492,883	1,650,916	23,400	614,716	25,000	1,134,379	829,186	607,210	349,899	190,872	6,003,971
Expenses												
Administrative - Other	1,283	-	13,639	209	5,179	218	31,225	44	11,631	1,945	2,079	67,452
Amortization	-	-	121,168	-	6,362	-	7,618	-	-	-	-	135,148
Automobile	-	-	-	-	6,672	-	-	-	-	-	-	6,672
Bank Charges	-	-	-	-	-	-	1,055	-	-	-	62	1,117
Food	400	-	116,298	-	32,627	-	834	50	19,660	1,769	2,078	173,716
Incentives	-	-	610	30	70	-	1,530	875	410	29,707	5,500	38,732
Insurance	-	-	10,882	-	6,452	-	-	-	731	-	-	18,065
Materials and Supplies	-	-	9,895	200	7,343	1,282	16,304	18,909	18,133	6,047	6,534	84,647
Professional Fees	4,113	-	39,252	7,500	11,703	14,610	17,384	-	4,648	4,441	28,128	131,779
Repairs and Maintenance	17	-	74,544	-	24,388	-	34,192	4,049	7,434	17	7	144,648
Salaries and Benefits	14,397	27	1,227,605	8,737	434,186	-	656,819	300,480	377,571	211,873	117,961	3,349,656
Telecommunications	496	-	3,105	32	1,848	32	2,877	-	1,663	2,174	2,027	14,254
Training	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	31,622	-	-	-	6,561	-	4,023	-	369	42,575
Administration Expense	10,013	-	150,491	1,000	30,079	1,000	11,470	-	15,733	10,044	20	229,850
Rentals	-	-	657	-	964	-	42,462	-	1,514	941	-	46,538
Total Expenses	30,719	27	1,799,768	17,708	567,873	17,142	830,331	324,407	463,151	268,958	164,765	4,484,849
Excess (Deficit) of Revenues over Expenses before Transfers	54,791	492,856	(148,852)	5,692	46,843	7,858	304,048	504,779	144,059	80,941	26,107	1,519,122
Transfer of Surplus to Deferred Contributions	(54,791)	(492,856)	148,852	(5,692)	(46,843)	(7,858)	-	(504,779)	(144,059)	(80,941)	(26,107)	(1,215,074)
Excess of Revenues over Expenses	-	-	-	-	-	-	304,048	-	-	-	-	304,048

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
Grants - Government										
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
Subtotal Grants - Government	75,312	1,296,857	8,000	379,740	-	25,000	45,120	144,139	110,535	2,084,703
Grant - Non-Government										
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
Subtotal Grants - Non-Government	5,000	97,013	6,550	16,729	21,650	-	84,830	7,950	55,670	295,392

WISH Drop-In Centre Society

Other Revenue										
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	-	-	-	-	-	-	-	-	-	-
Subtotal	10,998	40,304	22,534	11,352	22,779	-	75,379	8,374	346,250	537,970
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Total Revenues	91,310	1,434,174	37,084	407,821	44,429	25,000	205,329	160,463	512,454	2,918,064
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Expenses										
Administrative - Other	1282	-	13,639	209	5,179	218	31,223	44	11,631	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										
Rentals	10,035	150,282	1,000	30,140	1,000	-	10,028	25	7,483	209,993
Total Expenses	94,966	1,265,831	26,896	312,805	35,888	5,653	171,756	144,555	410,007	2,468,357
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Excess (Deficit) of Revenues over Expenses before Transfers	(3,656)	168,343	10,188	95,016	8,541	19,347	33,573	15,908	102,447	449,707
Transfer of Surplus to Deferred Contributions	3,657	(168,343)	(10,188)	(95,016)	(8,541)	(19,347)	(33,573)	(15,908)	-	(347,260)
Excess of Revenues over Expenses	-	-	-	-	-	-	-	-	102,447	102,447