

Haven Society: Promoting the Safety of Women, Children, Youth and Families
Financial Statements
March 31, 2022

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Contents

For the year ended March 31, 2022

	<i>Page</i>
Management's Responsibility	
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
Notes to the Financial Statements	5
Schedule	
Schedule 1 - Schedule of Operations.....	11

Management's Responsibility

To the Members of Haven Society: Promoting the Safety of Women, Children, Youth and Families:

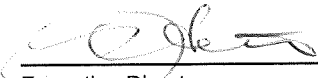
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

July 25, 2022



Executive Director

Independent Auditor's Report

To the Members of Haven Society: Promoting the Safety of Women, Children, Youth and Families:

Report on the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Haven Society: Promoting the Safety of Women, Children, Youth and Families, which comprise the statement of financial position as at March 31, 2022, and the statements of operations and related schedule, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 the Society as at March 31, 2022 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.

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records and we were not able to determine whether any adjustments might be necessary to donation revenue and excess of revenue over expenses for the years ended March 31, 2022 and March 31, 2021, and assets and net assets as at March 31, 2022 and March 31, 2021. Our audit opinion on the financial statements for the year ended March 31, 2021 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 are independent of the Society in accordance with 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 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 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 Foundation'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 Foundation'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 Foundation 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.

Nanaimo, British Columbia

July 25, 2022

MNP LLP

Chartered Professional Accountants

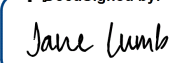
Haven Society: Promoting the Safety of Women, Children, Youth and Families

Statement of Financial Position

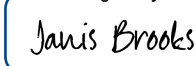
As at March 31, 2022

	2022	2021
Assets		
Current		
Cash	184,337	560,840
Accounts receivable	4,076	83,826
Restricted gaming cash	88,083	89,088
Prepaid expenses and deposits	9,913	11,259
Goods and Services Tax receivable	3,222	3,671
	289,631	748,684
Capital assets (Note 3)	1,307,959	1,390,158
Restricted cash (Note 4)	1,140,601	400,372
Restricted investments (Note 4)	635,015	626,730
	3,373,206	3,165,944
Liabilities		
Current		
Accounts payable and accruals	67,877	77,784
Deferred contributions (Note 5) (Note 6)	244,437	404,160
Wages and benefits payable (Note 7)	144,440	128,751
	456,754	610,695
Deferred capital contributions (Note 8)	637,807	666,077
	1,094,561	1,276,772
Contingencies (Note 9)		
Significant event (Note 14)		
Net Assets		
Unrestricted net assets (deficit)	(167,123)	137,988
Invested in capital assets	670,152	724,082
Restricted (Note 4)	1,775,616	1,027,102
	2,278,645	1,889,172
	3,373,206	3,165,944

Approved on behalf of the Board of Directors


 Director

DocuSigned by:


 Director

The accompanying notes are an integral part of these financial statements

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Statement of Operations

For the year ended March 31, 2022

	2022	2021
Revenue		
Grants		
Province of British Columbia <i>(Note 10)</i>	1,917,330	1,805,765
Other	210,175	332,009
Canada Emergency Wage Subsidy <i>(Note 11)</i>	260,910	569,522
Donations and fundraising	548,050	557,326
Gaming	67,887	80,375
Amortization of deferred capital contributions <i>(Note 8)</i>	33,610	35,250
Other	12,482	15,304
United Way of Nanaimo	11,668	36,082
Investment income	7,335	4,068
Memberships	475	675
Change in fair value of investments	-	1,370
	3,069,922	3,437,746
Expenses		
Administration costs	96,120	74,204
Amortization	92,321	91,959
Employee benefits	417,189	373,917
Facility costs	52,335	65,155
Fundraising costs	12,164	13,594
Program costs	262,832	202,816
Salaries and benefits	1,747,488	1,635,253
	2,680,449	2,456,898
Excess of revenue over expenses	389,473	980,848

The accompanying notes are an integral part of these financial statements

Haven Society: Promoting the Safety of Women, Children, Youth and Families
Statement of Changes in Net Assets
For the year ended March 31, 2022

	Invested in capital assets	Restricted	Unrestricted	2022	2021
Net assets, beginning of year	724,082	1,027,102	137,988	1,889,172	908,324
Excess (deficiency) of revenue over expenses	(58,711)	-	448,184	389,473	980,848
Transfers:					
Payments of term loan	-	-	-	-	-
Contributions to deferred contributions	7,120	-	(7,120)	-	-
Interfund transfers	7,783	741,080	(748,863)	-	-
Interest income	-	7,434	(7,434)	-	-
Asset additions and disposals	(10,122)	-	10,122	-	-
Net assets (deficit), end of year	670,152	1,775,616	(167,123)	2,278,645	1,889,172

The accompanying notes are an integral part of these financial statements

Haven Society: Promoting the Safety of Women, Children, Youth and Families
Statement of Cash Flows
For the year ended March 31, 2022

	2022	2021
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	2,946,290	3,531,946
Cash receipts from unrestricted investment income	7,335	5,438
Cash paid for program service expenses	(432,394)	(321,483)
Cash paid for salaries and benefits	(2,147,383)	(2,033,922)
Cash paid for interest	-	(6,708)
	373,848	1,175,271
Financing		
Repayment of term loan	-	(368,573)
Investing		
Purchase of capital assets	(10,122)	-
Purchase of investments	-	(409,784)
Transfer to restricted cash	(740,229)	(400,372)
	(750,351)	(810,156)
Increase (decrease) in cash resources	(376,503)	(3,458)
Cash resources, beginning of year	560,840	564,298
Cash resources, end of year	184,337	560,840

The accompanying notes are an integral part of these financial statements

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Notes to the Financial Statements

For the year ended March 31, 2022

1. Incorporation and nature of the organization

Haven Society: Promoting the Safety of Women, Children, Youth and Families (the "Society") was incorporated under the Societies Act of British Columbia on December 22, 1978 as a not-for-profit organization. It is a registered charity under the Income Tax Act and is exempt from income taxes as long as certain conditions are met. It is management's opinion that these requirements have been met.

The Society's purposes are as follows:

1. To provide and maintain shelter and services for women of all ages, who are being or have been physically, sexually, financially/economically, spiritually, and/or emotionally abused due to their gender and for their children, and to provide transitional housing for low income or low to moderate income women and their children;
2. To provide a range of programs and services including information, counselling, crisis support and advocacy services for women, children, youth and families who are experiencing or have experienced physical, sexual and/or psychological violence in their lives.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Revenue recognition

The Society follows the deferral method of accounting for contributions.

Revenue with external restrictions is recognized as revenue in the year in which the related expenses are incurred.

Unrestricted grant revenue is recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Unrestricted donations and fundraising revenue are recognized when received.

Investment income is recognized as revenue when earned.

Gaming income is recognized as revenue when the related expenditure is incurred.

Contributions received specifically for the purchase of capital assets are deferred and recognized as revenue at the same rate that the related capital asset is amortized.

Endowment contributions are recognized as an increase in net assets restricted for endowment purposes in the year in which the contribution is received.

United Way of Nanaimo contributions and all other revenue is recognized when received or when the amount can be reasonably estimated and collection is reasonably assured.

Donated materials and services

Donations of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Society's operations and would otherwise have been purchased.

Donated capital assets are recorded at fair value and are deferred and recognized as revenue at the same rate that the related capital asset is amortized.

Volunteers contribute a number of hours to assist the Society in delivering its services. The Society operates premises in Parksville free of rent. Due to the difficulty of determining the fair value of these items, contributed services are not recognized in the financial statements.

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Notes to the Financial Statements

For the year ended March 31, 2022

2. Significant accounting policies (Continued from previous page)

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook - Accounting Section 3840 *Related Party Transactions*.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment:

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following methods and rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Buildings	declining balance	5 %
Automotive	declining balance	30 %
Computer equipment	declining balance	30 %
Computer software	declining balance	100 %
Furniture and fixtures	declining balance	20 %
Leasehold improvements	straight-line	5 years
Fencing	declining balance	20 %

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Notes to the Financial Statements

For the year ended March 31, 2022

2. Significant accounting policies (Continued from previous page)

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful life of the capital asset. Amortization of deferred capital contributions is based on the estimated useful life of the related capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue and expenses in the periods in which they become known.

3. Capital assets

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Buildings	2,411,905	1,181,966	1,229,939	1,298,269
Automotive	48,924	45,977	2,947	5,158
Computer equipment	26,055	24,964	1,091	1,908
Computer software	54,482	47,724	6,758	-
Furniture and fixtures	100,396	87,029	13,367	17,822
Leasehold improvements	158,949	112,438	46,511	61,207
Fencing	48,483	41,137	7,346	5,794
	2,849,194	1,541,235	1,307,959	1,390,158

4. Restricted cash and investments

The Society holds restricted funds as follows:

Externally restricted funds include funds received under contract or restriction by a funder or donor and income earned from those funds. These funds, and the income earned from them, must be used in a manner consistent with the written terms of the donation.

Internally restricted funds include funds accumulated from surpluses, donations, and other sources of income. These funds and the income earned from them may be used for:

- future operating requirements as determined by the Executive Director;
- future capital requirements specifically approved by the Board of Directors;
- specific programming or asset acquisition

	2022	2021
Externally restricted for shelter improvements to Nanaimo Haven House	52,945	52,776
Internally restricted funds	1,722,671	974,326
	1,775,616	1,027,102
Consisting of:		
Cash	1,140,601	400,372
GICs measured at cost	635,015	626,730
	1,775,616	1,027,102

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Notes to the Financial Statements

For the year ended March 31, 2022

5. Deferred contributions

Deferred contributions consist of unspent contributions externally restricted by Gaming, BC Housing and donors. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contributions balance is as follows:

	2022	2021
Balance, beginning of year	404,160	240,846
Amount received during the year	983,296	1,085,280
Less: Amount recognized as revenue during the year	(1,143,019)	(921,966)
Balance, end of year	244,437	404,160

6. Deferred contributions - source of funds

Deferred contributions on hand at March 31, 2022, listed by source:

	2022	2021
BC Gaming	82,852	76,328
BC Housing	87,955	82,075
Other organizations and individuals	73,630	245,757
Total	244,437	404,160

7. Wages and benefits payable

	2022	2021
Wages and benefits payable	122,926	115,003
Government remittances	21,514	13,748
Total	144,440	128,751

8. Deferred capital contributions

Deferred capital contributions consist of the unamortized amount of contributions restricted for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2022	2021
Balance, beginning of year	666,077	701,327
Amount received during the year	5,340	-
Less: Amounts recognized as revenue during the year	(33,610)	(35,250)
Balance, end of year	637,807	666,077

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Notes to the Financial Statements

For the year ended March 31, 2022

9. Contingencies

BC Housing holds a second mortgage on the Nanaimo transition house for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/10 each year, commencing in the 1st year as set out in the mortgage and expiring in 2027. The balance of principal at March 31, 2022 is \$69,998 (2021 - \$83,998). Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a promissory note on the Parksville safe house for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the terms of the operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/10 each year, commencing the year the project is complete and expiring in 2027. The balance of principal at March 31, 2022 is \$51,068 (2021 - \$61,282). Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

10. Economic dependence

The Society's primary source of revenue is provincial government grants. Grant funding can be cancelled if the Society does not observe certain contractual requirements. The Society's ability to continue viable operations is dependent upon its continued receipt of these grants.

11. Government assistance

On April 11, 2020, the Canadian government launched the Canada Emergency Wage Subsidy (the "CEWS"), an emergency economic relief program to lessen the financial fallout on Canadian businesses from the effects of COVID-19.

The CEWS program is designed to help businesses struggling with the economic effects of the coronavirus retain and/or rehire their employees. The CEWS program provides a salary subsidy of 75% of an employee's wages (up to a weekly cap of \$847) for up to 12 weeks, retroactive from March 15, 2020 and ending on June 6, 2020. The subsidy is intended to make it easier for eligible employers to avoid laying off or terminating employees, as well as to bring back staff that were laid-off due to COVID-19 by significantly lessening the organization's payroll costs.

If eligible employers determine that they qualify for the CEWS for one claim period, they will automatically qualify for the following claim period. On May 15, 2020, the Canadian government announced that it would be extending the CEWS by an additional 12 weeks to August 29, 2020 and will be working on potential adjustments to this program, including the 30 per cent revenue decline threshold.

On July 30, 2021, the CEWS was further extended until October 23, 2021.

During the year, the Society claimed \$260,910 (2021 - \$569,522) of CEWS related to eligible remuneration paid during the year.

Any subsidies received that are subsequently determined to not meet the eligibility criteria are subject to repayment with interest and possibly penalties in certain cases. Management believes the Society has met the eligibility criteria for these subsidies and that they have been calculated correctly. As such, no contingent liability for repayment has been recorded in relation to these subsidies.

Haven Society: Promoting the Safety of Women, Children, Youth and Families

Notes to the Financial Statements

For the year ended March 31, 2022

12. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Society is exposed to interest rate risk primarily relating to its GICs held.

Credit risk

Financial instruments that potentially subject the Society to concentrations of credit risk consist primarily of cash, accounts receivables and GICs. The maximum credit risk exposure is \$2,058,252 (2021 - \$1,794,525). The cash and GICs are with a Canadian chartered bank. The Society believes that there is minimal risk associated with the cash and GICs due to the credit quality of the bank.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Society enters into transactions to purchase mutual funds, for which the market price fluctuates.

13. Director and employee remuneration

The Society does not compensate its directors. During the year four employees (2021 - three) were paid more than \$75,000, for a sum total of \$318,637 (2021 - \$266,471).

14. Significant event

In early 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and isolation/quarantine measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

Haven Society: Promoting the Safety of Women, Children, Youth and Families
Schedule 1 - Schedule of Operations

For the year ended March 31, 2022

	House Operations	PEACE	Counselling Programs	Outreach	Drop-In	CVS (Nanaimo)	Resource Development	CEVOL	CVS (Parksville)	Men's Program	Domestic Violence Unit	P-Q House	Training and Development	2022 Total	2021 Total
Revenue															
Grants															
Province of British Columbia	796,248	176,877	260,695	140,075	-	176,299	-	-	100,924	-	92,105	174,107	-	1,917,330	1,805,765
Other	1,149	19,723	50	98,871	10,030	50	-	30,000	5,030	12,932	50	410	31,880	210,175	332,009
Canada Emergency Wage Subsidy	-	-	8,882	27,592	-	5,822	-	78,990	2,361	-	-	-	137,263	260,910	569,522
Donations and fundraising	1,493	6,550	17	15,284	-	500	321,579	63,410	16,412	-	-	44,828	77,977	548,050	557,326
Gaming	-	13,125	-	4,200	17,325	-	-	5,250	-	7,987	-	20,000	-	67,887	80,375
Amortization of deferred capital contributions	-	-	-	-	-	-	33,610	-	-	-	-	-	-	33,610	35,250
Other	92	17	17	17	-	17	8,913	-	17	-	17	3,375	-	12,482	15,304
United Way of Nanaimo	-	7,500	-	-	-	-	-	-	-	-	-	-	4,168	11,668	36,082
Investment income	-	-	-	-	-	-	7,335	-	-	-	-	-	-	7,335	4,068
Memberships	-	-	-	-	-	-	475	-	-	-	-	-	-	475	675
Change in fair value of investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,370
	798,982	223,792	269,661	286,039	27,355	182,688	371,912	177,650	124,744	20,919	92,172	242,720	251,288	3,069,922	3,437,746
Expenses															
Administration costs	36,671	4,871	2,522	8,574	764	2,968	20,428	3,211	990	605	2,058	10,772	1,686	96,120	74,204
Amortization	-	-	-	-	-	-	92,321	-	-	-	-	-	-	92,321	91,959
Employee benefits															
Administration	19,287	4,142	4,126	3,296	487	3,363	10,198	2,128	1,227	427	2,063	4,461	8,575	63,780	66,359
Programs	94,929	38,344	48,740	50,262	3,170	30,747	-	30,229	18,598	452	15,565	18,070	4,303	353,409	307,558
Facility costs	38,048	1,003	1,660	1,347	5	1,008	1,946	488	1,465	161	1,168	4,036	-	52,335	65,155
Fundraising costs	-	-	-	-	-	-	12,164	-	-	-	-	-	-	12,164	13,594
Program costs	49,271	9,777	10,071	11,488	270	8,173	73,427	14,041	13,972	14,949	3,932	18,639	34,822	262,832	202,816
Salaries and wages															
Administration	83,672	17,627	17,723	14,583	2,443	14,643	38,016	7,613	4,890	1,433	13,050	20,417	5,352	241,462	264,407
Programs	486,660	145,169	188,053	206,862	20,196	120,674	-	114,177	74,958	2,460	56,953	82,818	7,046	1,506,026	1,370,846
	808,538	220,933	272,895	296,412	27,335	181,576	248,500	171,887	116,100	20,487	94,789	159,213	61,784	2,680,449	2,456,898
Excess (deficiency) of revenue over expenses	(9,556)	2,859	(3,234)	(10,373)	20	1,112	123,412	5,763	8,644	432	(2,617)	83,507	189,504	389,473	980,848