

HEALTH INITIATIVE FOR MEN

HIM IS DEDICATED TO STRENGTHENING THE HEALTH & WELL-BEING OF GAY MEN

ANNUAL REPORT

APRIL 1ST, 2019 – MARCH 31ST, 2020

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MESSAGE FROM BOARD CHAIR

Back when circuit parties were gaining mass popularity, a fledgling community organization within the Vancouver gay men's scene became known as the place to go for sexual health testing. The need was great. The waits were long. The results took forever.

As the benefits of HIM's work became more apparent, funding was increased, professional staff were hired, and competent volunteers were recruited to deliver programs and services that are now recognized as the four pillars of wellness. Today, HIM means many things to many people and its service area has expanded well beyond downtown Vancouver, reaching out to the Fraser Valley and beyond.

Donations of time, energy and money are what enable HIM to do the work that it does. Providing strong input from the community HIM serves is an important role of the volunteer Board of Directors. Each of us is elected from the community-at-large and we try very hard to recognize and understand the wide range of cultural landscapes from which gay men emerge in BC.

I want to thank every volunteer director - past and present – who provides valuable input to HIM and an important connection to their community. It is an honour to get to know these individuals and to be supported by their good character and philanthropic contribution.

My thanks also to those who donate at HIM activities (such as yoga) and at various events held throughout the year (such as Pride). Special thanks to the organizers of Ruff Party for designating HIM as its primary financial beneficiary. And my most respectful appreciation also goes to those who have honoured HIM with bequests left in their estate.

The Board's last meeting of Fiscal Year 2019-2020 happened to coincide with the declaration of a global pandemic and thus, also became its first Zoom video meeting. With many more on the horizon, the Board will continue the important work it started this year: furthering development of the Board; fund raising for more varied, innovative projects, and; monitoring the implementation of HIM's 5-year strategic plan.

By working alongside HIM's outstanding staff and volunteers, listening closely to the empowered voices in underserved communities, and sustaining the financial support of HIM's major partners and private donors, it is exciting to know that the Board of Directors is well positioned to innovate and respond to whatever cultural shifts unfold in 2020.



DOUG LEAVERS
BOARD CHAIR

MESSAGE FROM THE EXECUTIVE DIRECTOR

HIM's 2019-2020 year has been one filled with both amazing accomplishments and unforeseen challenges. 2019 saw the notable celebration of ten years of providing sexual and mental health services and programs in a space where their GBT2Q identities are both affirmed and respected through our flagship health centre on Davie Street. Over its ten-year history, the HIM on Davie Health Centre has grown into a bustling, integrated multidisciplinary health centre for our GBT2Q communities, with access to a full-spectrum of sexual health testing, vaccinations, enrolment and follow up with BC's PrEP program, primary health care through a nurse practitioner, counselling and coaching, and consultation with nurses.

This past year also saw the introduction of new programs and interventions at HIM, including the introduction of innovative social marketing and health promotion campaigns, inventive programming designed to increase our engagement with communities both in Vancouver and the wider Lower Mainland, and online sexual health tools relevant for today's GBT2Q communities. 2019-2020 also brought, for the first time, expansion of our work and presence beyond the Lower Mainland into British Columbia's Vancouver Island, northern and interior regions. In 2019-2020, we saw a strong commitment to take a critical look at ourselves with respect to representation and inclusion through the undertaking of a groundbreaking and far-reaching review of gender diversity within HIM. And finally, 2019-2020 saw an ambitious expansion of our administrative space, making room for our expanding programming and planning for our future.

All of these accomplishments would not be possible but for one common factor running through all of them. This may sound cliché, but HIM's greatest strength lies in its people. Our incredibly talented and dedicated volunteers continually work to help raise HIM to new heights, and our staff team is second-to-none in its level of passion, commitment and expertise in identifying effective ways to engage with GBT2Q communities to strengthen their health and well-being. The ongoing strategic direction provided by HIM's Board of Directors has resulted in the development of a new, ambitious five-year plan designed to provide us with a strategic focus that is intent on building on our first ten years of accomplishments and challenging us to continually improve how we engage with our communities. I'd like to thank our passionate Board members for continually providing that essential meaningful strategic direction to our work.

As COVID-19 began to present HIM with unprecedented challenges in March 2020, our 2019-2020 ended in a most interesting and unusual way. I'm confident, however, that the same factors that helped us accomplish so much in 2019-2020 will help us navigate these uncharted waters of continuing to strengthen the health and well-being of GBT2Q communities in a pandemic.



GREG OUDMAN
EXECUTIVE DIRECTOR

BOARD MEMBERS AND HIM STAFF

BOARD OF DIRECTORS

Doug Leavers – Chair

Conner Copeman – Vice-Chair

Adrian Pape – Treasurer

Nic Jensen – Secretary

Kevin Contzen

Tribesty Nguyen

Ben Kazakov

Mark Sutherland

Matthew Louie

Nicholas Danford

Jag Bilkhu

Nathan Lachowsky

STAFF

Greg Oudman - Executive Director

Aaron Purdie

Alvaro Luna

Zaid Elbitar

Felipe Reinicke

David Russell

Hans Bosgoed

Jas Basra

Kiarmin Lari

Lance Hansen

Matthew

Shain Gillick

Spencer Johnston

Simon Rayek

Dylan Wall

Jonathan Degenhardt

Malakai Wellington

Daniel Boyle

Louis Lin

Jeremy Long

Edmund Machona

Bryan Stuart

Andrew Poon

HIM HIGHLIGHTS

ABOUT HEALTH INITIATIVE FOR MEN

Health Initiative for Men (HIM) is a non profit society that aims to strengthen the health and well-being of gay men. We offer the full spectrum of gay men's sexual health testing, as well as professional counselling, sexual health education, and an engaging mix of social and volunteer opportunities. HIM takes an integrated approach to gay men's health, focussing on determinants of overall health: physical, sexual, social, and mental.

OUR HISTORY

After years of discussion among gay men in Vancouver about the need for a gay men's health organization, Health Initiative for Men opened in the heart of Vancouver's gay village in 2008. In 2009, HIM entered a formal contract with the Vancouver Coastal Health Authority to deliver health promotion services to gay men. We remain at the forefront of gay men's health issues, collaborating on important research projects, and offering primary and sexual health care. Through the tireless work of our volunteers, we are able to deliver programs for a diverse range of men, from sex workers to yoga aficionados.

KEY FACTS

Legal Name:

H.I.M. – Health Initiative for Men Society

Founded:

November 2007

Sites of Operations:

Office, 310 – 1033 Davie Street

Health Centres:

HIM on Davie, 416 – 1033 Davie Street

HIM on The Drive, 1145 Commercial Drive

HIM in New West, 218-610-Sixth Street

HIM in Surrey, 220-10362 King George Boulevard

HIM in Abbotsford, 108-32883 South Fraser Way

Find us on the Internet:

www.checkhimout.ca

www.facebook.com/HealthInitiativeforMen

www.twitter.com/HIMtweets

www.instagram.com/instahim

www.linkedin.com/checkhimout

OUR MISSION

Strengthening the health and well-being of gay men.

OUR VISION

Gay men building healthy lives together.

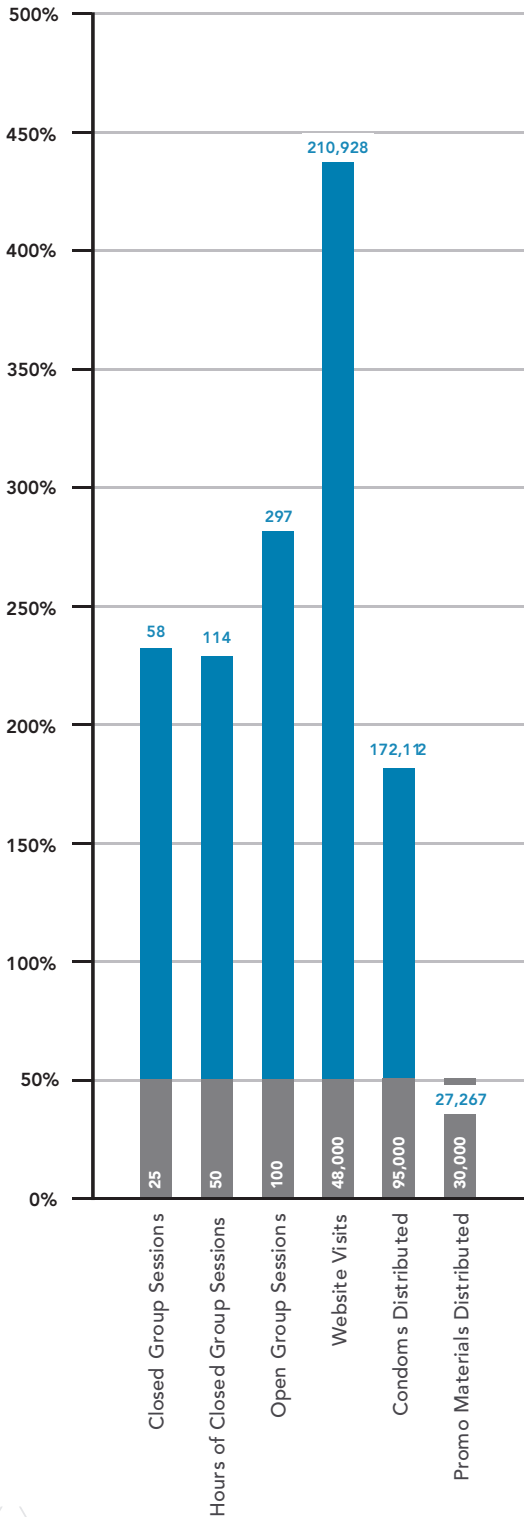
OUR VALUES

We value gay men's ability to make informed decisions. We value the role of our communities. We value scientific research. We value a non-judgmental, sex-positive, and strengths-based philosophy. We value a comprehensive approach to healthy living. We value capacity building and collaboration.

HIM HIGHLIGHTS

Service Output Indicators

BLUE: Performance Level
GREY: Contract Targets



HIM HEALTH CENTRES

For a second consecutive year, HIM has reached a new record-high number over 200 gay, bi, queer, and other guys into guys who accessed counselling with one of HIM's highly-trained mental health professionals who (as a team) devoted over 1,600 hours of their time and expertise towards the improvement of community mental health. We also offered over 60 hours of group sessions, where GBT2Q and other guys into guys had opportunities to connect with peers, and work on their mental health goals, including managing sexualized substance use, increasing self-esteem and body image, learn emotion regulation skills, and cope with trauma and loss.

This year, over 6,500 clients accessed regular testing services at HIM on Davie Health Centres in addition to over 1,000 clients who accessed express testing for those looking to do routine testing. Over 1,000 clients accessed services at HIM on the Drive Health Centre, bringing the total number of clients served in the Vancouver Coastal Health region up to over 8,700. In the Fraser Health region, 675 clients were served across our Surrey, Abbotsford and New Westminster Health Centres.

KEY PROGRAM INITIATIVES

Mental Health

Unleash Happiness; Grief and Loss group for 2-Spirit and queer-identified folks; Emotion Regulation; the body positive, Every Body; and SPUNK.

Sexual Health

Get Kinky series; Leathermen's Discussion Group; and Meth & Sex was revisited alongside its counterpart, SPUNK, with Meth & Sex focusing on reducing substance use in PnP and sex lives.

Physical Health

Expanded our Yoga program into Fraser Region; Flex Fit; Tango; Dragon Boating; and Learn 2 Run.

Social Health

In demand from communities for support to address isolation and loneliness, we developed and expanded Book & Film Club; Life Drawing; Connections; also in New West and Abbotsford; Grey & Golden; Men 55+; Fast Friends; Life in Colour ; and Improve with HIM.



* We have re-defined the metrics for "Website Visits" to capture our reach and website data more accurately.

SERVICE OUTPUT INDICATORS

PROGRAM DELIVERABLES

VOLUNTEERS

of trained volunteers

GROUPS & COUNSELLING

of closed group sessions

of hours of closed group sessions

of unique attendees at closed group sessions

of open group sessions

of hours of open group sessions

of unique attendees at open group sessions

COMMUNITY ENGAGEMENT & KNOWLEDGE TRANSLATION

of venue-based outreach events

of festival-related events

of condoms distributed

OF PRINT ITEMS DISTRIBUTED

condom boxes

promo materials

print ad impressions

of website visits

GROUPS & COUNSELLING

of closed group sessions

of hours of closed group sessions

of unique attendees at closed group sessions

of open group sessions

of hours of open group sessions

of unique attendees at open group sessions

CLINICS

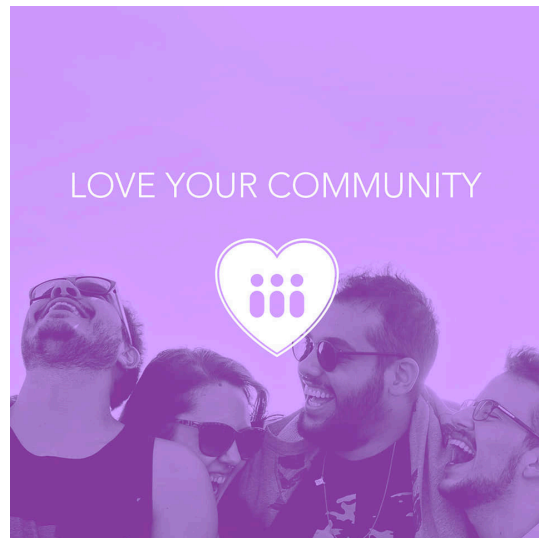
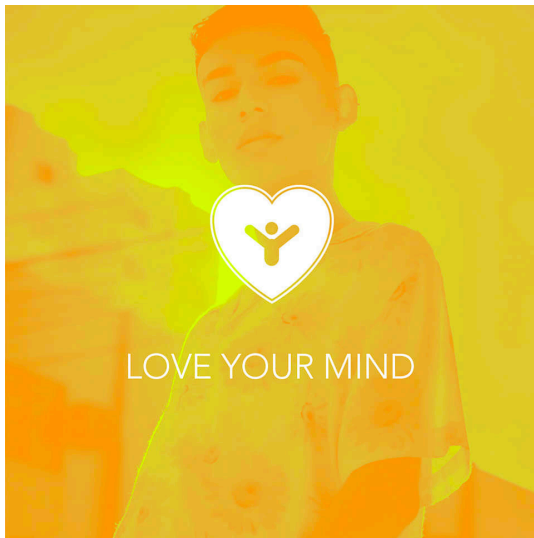
of HIV tests*

of STI tests*

of hours clinic is open

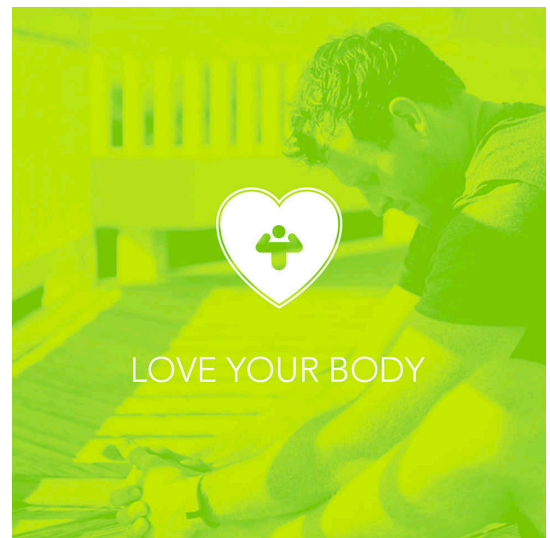
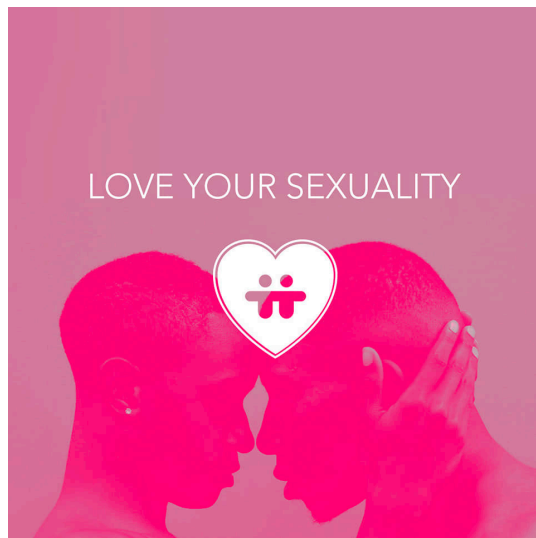
INDICATORS	Q1: APR – JUN	Q2: JUL – SEP	Q3: OCT – DEC	Q4: JAN – MAR	FISCAL YEAR TOTAL
Volunteers					
# of trained volunteers	41	12	18	7	78
Groups & Counselling					
# of closed group sessions	16	8	22	12	58
# of hours of closed group sessions	32	16	42	24	114
# of unique attendees at closed group sessions	65	14	37	38	154
# of open group sessions	101	87	62	47	297
# of hours of open group sessions	162	129	99.5	73	463.5
# of unique attendees at open group sessions	972	828	675	450	2,925
Community Engagement & Knowledge Translation					
# of venue-based outreach events	21	31	30	20	102
# of festival-related events	8	12	0	8	28
# of condoms distributed	50,200	50,410	46,102	25,400	172,112
Print Items Distributed					
# condom boxes	25,100	25,206	23,050	12,600	85,956
# promo materials	11,576	8,080	6,491	1,120	27,267
# print ad impressions	776,625	0	0	0	776,625
# of website visits	46,262	54,548	52,073	59,894	210,928
Clinics					
# of total HIV tests *	1,408	1,356	1,281	1,179	5,224
# of STI tests*	1,795	1,762	1,572	1,239	6,368
# of hours clinic is open	715	808	769	776	3,068
# of clients seen	2,116	2,205	2,037	1,952	8,310

* for HIM on Davie and HIM on The Drive only



I am grateful that there is such a service in Vancouver for people that don't necessarily have coverage or funds to afford counselling (...) It definitely helped me in getting in a better space.

Participant, HIM Professional Volunteer Counselling Program





Whether you are celebrating with your family or chosen family, we wish you a Happy Family Day!

HIM on Davie and HIM on the Drive are closed today so our staff can spend time with their significant ones.





**Life in Colour
In Vancouver**

February 19th at 7:00pm - 8:30pm

HIM Offices
310 - 1033 Davie Street
Vancouver

Free, or by donation




I love volunteering at HIM. It's a great way to give back to the community. I always tell friends in other cities that HIM is a role model for a gay health nonprofit. I feel proud to be a part of the team that makes these essential services to the community possible.

J.D., Volunteer Therapist and Event Outreach Volunteer



Let's Talk It Out
Hosted by MPowerment YVR

February 26th at 6:30pm - 8:30pm

205-568 Seymour Street
Vancouver

Free event





**I'm a
Community
organizer
with HIM**

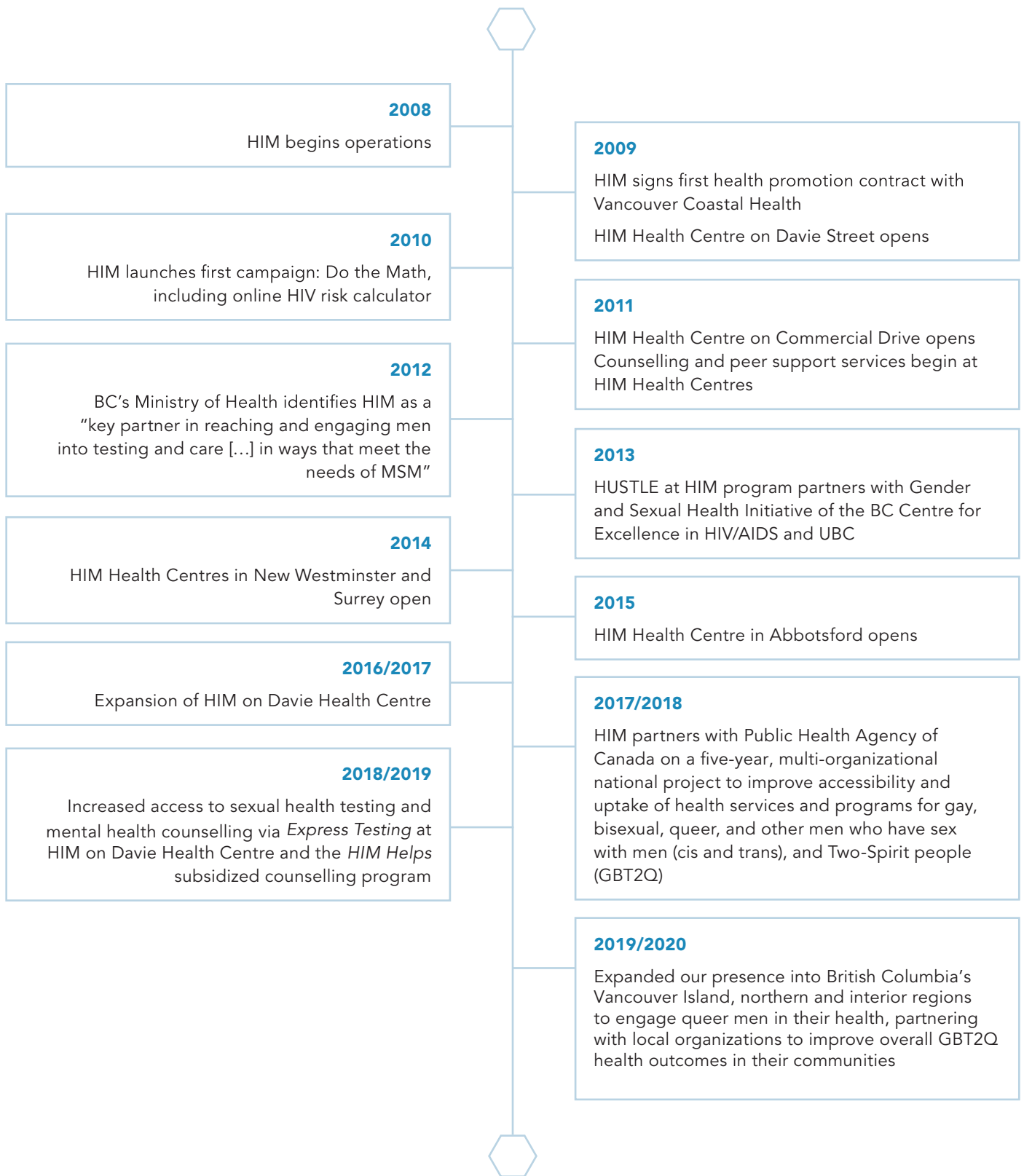


COMMUNITY ORGANIZERS

[checkhimout.ca/
communityorganizers](http://checkhimout.ca/communityorganizers)



HIM MILESTONES



OUR MODEL IS WORKING

IN 2019/2020:

- Provided access to PrEP through our HIM health centres to over 40% of the PrEP users in Vancouver;
- Presented to the House of Commons of Canada Standing Committee on Health (HESA) on how HIM is addressing mental health needs of gay men in the Lower Mainland;
- Launched a successful smoking cessation campaign and toolkit;
- Introduced two new tools to help develop effective sexual health strategies; and
- Offered new community engagement opportunities designed to support body image, grief and loss, emotion regulation, substance use, kink, gay elders and an innovative way to empower individuals to develop, organize and deliver responsive community programming.



FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019 INDEPENDENT AUDITOR'S REPORT

To the Members of H.I.M. Health Initiative for Men Society

Report on the Audit of the Financial Statements

QUALIFIED OPINION

We have audited the accompanying financial statements of H.I.M Health Initiative for Men Society (the "Society"), which comprise the Statement of Financial Position as at March 31, 2020 and the Statements of Operations, 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, 2020, and its results of 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 not-for-profit organizations, the Society derives revenue from donations and fundraising activities 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 donation and fundraising revenue and excess of revenues over expenses for the years ended March 31, 2019 and 2020, current assets as at March 31, 2019 and 2020, and net assets as at April 1 and March 31 for both the 2019 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2019 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 this report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

AUDITOR'S 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, 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.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia

August 13, 2019



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STATEMENT OF FINANCIAL POSITION

For the year ended March 31	2020	2019
Current		
Cash and cash equivalents	\$ 373,808	\$ 425,857
GST receivable	14,248	6,701
Accounts receivable	19,963	18,651
Prepaid expenses	48,097	28,840
	456,116	480,049
Capital Assets (Note 4)	222,307	74,588
	\$ 678,423	\$ 554,637
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accruals (Note 5)	\$ 218,536	\$ 107,219
Deferred revenue (Note 6)	212,670	246,662
Deferred capital contribution (Note 7)	-	12,690
Current portion of capital lease (Note 8)	5,749	4,496
Loan (Note 9)	72,688	-
	509,643	371,067
Obligation under capital lease (Note 8)	24,361	30,110
	\$ 534,004	\$ 401,177
Net Assets		
Invested in capital assets	\$ 119,510	\$ 27,292
Unrestricted	24,909	126,168
	144,419	153,460
	\$ 678,423	\$ 554,637

On behalf of the Board:

 Director

 Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

STATEMENT OF OPERATIONS

For the year ended March 31	2020	2019
REVENUE		
Vancouver Coastal Health grants (Note 6)	\$ 992,266	\$ 978,286
Government of Canada grants (Note 6)	303,100	199,069
Fraser Health Authority grants (Note 6)	171,684	171,684
Donations and other revenue	81,292	124,763
Other government grants (Note 6)	108,691	92,696
Non-government funding grants (Note 6)	34,500	65,000
Amortization of deferred capital contributions (Note 7)	12,690	38,069
	\$ 1,704,223	\$ 1,669,567
EXPENSES		
Advertising and promotion	\$ 38,129	\$ 111,935
Amortization	54,482	57,598
Bank and interest charges	674	2,394
Board and meeting	1,723	2,173
Insurance	3,373	3,045
Interest on capital leases	13,616	5,583
Office and miscellaneous	28,875	19,301
Government of Canada project expenses	298,822	199,068
Professional development	4,725	887
Professional fees	12,897	9,300
Project supplies and services	62,584	18,116
Rent	147,693	151,194
Salaries and benefits	921,208	833,369
Subcontracts	60,199	39,684
Telephone	32,129	15,299
Travel	14,087	28,682
Website maintenance	18,050	35,482
	1,713,266	1,533,110
(Deficiency) Excess of revenue over expenses	\$ (9,043)	\$ 136,457

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31	Invested in Capital Assets	Unrestricted	Total
Net assets, March 31, 2018	\$ 12,569	\$ 4,434	\$ 17,003
Excess (deficiency) of revenue over expenses	(19,529)	155,986	136,457
Purchase of capital assets	20,631	(20,631)	–
Principle payments on capital lease obligation	13,621	(13,621)	–
Net assets, March 31, 2019	\$ 27,292	\$ 126,170	\$ 153,462
Excess (deficiency) of revenue over expenses	(41,790)	32,747	(9,043)
Purchase of capital assets	202,200	(202,200)	–
Principle payments on capital lease obligation	4,496	(4,496)	–
Issue of loan	(75,000)	75,000	–
Repayment of loan	2,312	(2,312)	–
Net assets, March 31, 2020	\$ 119,510	\$ 24,909	\$ 144,419

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS

For the year ended March 31	2020	2019
CASH PROVIDED BY (USED IN)		
Operating activities		
(Deficiency) Excess of revenue over expenses	\$ (9,043)	\$ 136,457
Amortization of capital assets	54,482	57,598
Amortization of deferred capital contribution	(12,690)	(38,069)
Changes in non-cash working capital balances		
Accounts and GST receivable	\$ (8,859)	\$ 34,563
Prepaid expenses	(19,258)	9,221
Accounts payable and accruals	111,319	49,051
Deferred revenue	(33,992)	72,239
Increase in cash from operations	\$ 81,959	\$ 321,060
Investing activity		
Purchase of capital assets	\$ (202,200)	\$ (20,631)
Financing activity		
Repayment of obligation under capital lease	\$ (4,496)	\$ (13,621)
Issue of loan	75,000	–
Repayments of loan	(2,312)	–
	68,192	(13,621)
Increase (decrease) in cash	\$ (52,049)	\$ 286,808
Cash and cash equivalents, beginning of year	425,857	139,049
Cash and cash equivalents, end of year	\$ 373,808	\$ 425,857
Non-cash supplemental information		
Acquisition of capital assets financing through capital lease	\$ -	\$ 21,525

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES

Purpose of the Society

The Health Initiative for Men Society (the "Society") is incorporated under the Societies Act of British Columbia effective November 30, 2016. As a registered charity, it is not subject to income taxes under section 149(1)(f) of the Income Tax Act.

The Society's purpose is to strengthen gay men's health and well-being through trusted, tailored, targeted research-based health promotion services and by engaging the community through volunteer involvement, online access and events. The Society fosters mutually beneficial relationships among gay men and health professionals to ensure the best possible outcomes.

Basis of Presentation

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

Revenue Recognition

The Society follows the deferral method of accounting for contributions.

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

Restricted contributions and donations are recognized as revenue in the year the related expenses are incurred. Restricted contributions for the acquisition of capital assets are deferred and amortized over the remaining useful life of the asset acquired.

Contributed materials and Services

The Society benefits greatly from contributed services in the form of volunteer time. The value of volunteer time is not recognized in these financial statements. Contributed materials are recognized when fair value can be reasonably estimated and when the contributed materials would otherwise have been purchased for use in the normal course of operations.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and investments with maturity dates of three months or less at the date of acquisition.

Leases

Leases are classified as capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease.

NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization commences once the asset is put into use. Amortization is provided on a straight line basis over the following periods:

Computer equipment	- 3 years
Furniture and equipment	- 5 years
Leasehold improvements	- Term of lease
Website	- 3 years

Financial Instruments

The Society's financial instruments consist of cash, accounts receivable, accounts payable, capital lease and loan. The Society initially measures all of its financial instruments at fair value and subsequently at amortized cost using the effective interest rate method.

Financial assets are tested for impairment when changes in circumstances indicate that the asset could be impaired. Transaction costs on the acquisition and sale of financial instruments are expensed for those items re-measured at fair value at each balance sheet date and charged to the financial instrument for those measured at cost.

Use of Estimates

The preparation of financial statements in accordance 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 at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

NOTES TO FINANCIAL STATEMENTS

2. REMUNERATION OF DIRECTORS, EMPLOYEES AND CONTRACTORS

Directors, for either being a director or 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. During the fiscal years ended March 31, 2020 and March 31, 2019, there were no directors who received remuneration or contractors who received remuneration in excess of \$75,000. A total of 3 employees (2019 - 1 employee) received remuneration in excess of \$75,000 which resulted in an aggregate expenditure of \$265,685 (2019 - \$97,784).

3. CASH AND CASH EQUIVALENTS

Trust which provides for an operating line of credit of \$25,000 (2019 - \$25,000). This credit facility was not utilized as at March 31, 2020 or 2019.

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2020	Net 2019
Computer equipment	\$ 25,411	\$ 8,279	\$ 17,132	\$ 3,437
Furniture and equipment	22,311	12,291	10,020	8,839
Leasehold improvements	266,953	106,273	160,680	13,842
Assets under capital lease	40,276	17,489	22,787	30,842
Website	17,824	6,136	11,688	17,628
	\$ 372,775	\$ 150,468	\$ 222,307	\$ 74,588

5. GOVERNMENT REMITTANCES PAYABLE

Included in accounts payable and accruals are government remittances payable of \$38,49 (2019 - \$18,454).

6. DEFERRED REVENUES

	2019			2020	
	Opening	Amounts Received	Grants Spent / Revenue Recognized	Closing	
Vancouver Coastal Health Authority	\$ 95,245	\$ 1,013,755	\$ (992,266)	\$ 116,734	
Government of Canada	87,110	236,619	(303,100)	20,629	
Fraser Health Authority	14,307	171,684	(171,684)	14,307	
Other government	20,000	149,691	(108,691)	61,000	
Non-government	30,000	4,500	(34,500)	-	
	\$ 246,662	\$ 1,576,249	\$ (1,610,241)	\$ 212,670	

NOTES TO FINANCIAL STATEMENTS

7. DEFERRED CAPITAL CONTRIBUTIONS

	2020		2019	
Unamortized balance, beginning of year	\$	12,690	\$	50,759
Amortized to revenue		(12,690)		(38,069)
Unamortized balance, end of year	\$	-	\$	12,690

8. CAPITAL LEASE OBLIGATION

	2020		2019	
Obligation under capital lease for photocopier due March 2024, repayable in monthly instalments of \$1,017, including principal and interest at 52.32%	\$	20,320	\$	21,525
Obligation under capital lease for phone system due April 2022, repayable in monthly installments of \$398, including principal and interest at 13.01%		9,790		13,081
	\$	30,110	\$	34,606
Less: current portion		(5,749)		(4,496)
	\$	24,361	\$	30,110

The future minimum lease payments are as follows:

Year	Amount
2021	\$ 16,980
2022	16,980
2023	16,980
2024	14,033
2025	12,204
	\$ 77,177
Less: imputed interest	(47,067)
	\$ 30,110

NOTES TO FINANCIAL STATEMENTS

9. LOAN

		2020	2019
Unsecured TD demand loan bearing interest at prime plus 3.25%, repayable in blended monthly payments of \$1,490	\$	72,688	\$ -

The estimated annual principal repayments over the next five years are as follows:

Year	Amount
2021	\$ 14,107
2022	14,924
2023	15,799
2024	16,725
2025	11,133
	\$ 72,688

10. COMMITMENTS

The Society has entered into a lease agreement for office space in a multi-tenant office building that extends to fiscal year 2025. The annual payments due for the next five years are as follows:

Year	Amount
2021	\$ 93,346
2022	93,346
2023	94,760
2024	99,711
2025	33,944
	\$ 415,107

NOTES TO FINANCIAL STATEMENTS

11. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2020. There have been no changes in these risks from the prior year.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a loss.

The Society is subject to concentrations of credit risk through its cash deposits. The Society maintains its cash deposits at one Canadian financial institution. The maximum credit risk is equivalent to the carrying value. The Society is also subject to concentrations of credit risk through its accounts receivable. The carrying amount of accounts receivable represents the maximum credit exposure and the risk is limited due to written agreements with the respective agencies.

Liquidity Risk

Liquidity risk is the risk the Society will not be able to meet its financial obligations as they come due. The Society has taken steps to ensure that it has sufficient working capital available to meet its obligations.

Interest Rate Risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. It is management's opinion that the Society manages interest rate risk arising from financial instruments as the interest rates of the Society's cash balances and leases are fixed and interest rate on loan is monitored.

12. SUBSEQUENT EVENTS

In March 2020, the World Health Organization declared a global pandemic relating to the disease known as COVID-19. The impacts on the economy are expected to be far reaching. 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 funding.

The impacts on the Society's health centre operations are not expected to be significant given that it is deemed an essential service, funding is predominately provided by the Vancouver Coastal Health Authority and there has been no indication from the Authority that existing agreements will be impacted in the next fiscal year.

Management has performed a review of future forecasts, available net assets, options to pivot operations and staffing if funding contracts are reduced, and other potential government subsidies or loans to assess the ability to manage potential uncertainties in fiscal 2020/21.

Although the disruption from the disease is expected to be temporary the duration of the current and/or future disruption and the related financial impact cannot be reasonably estimated at this time, so the Society's management will continue to monitor cash flows and financial projections and available resources.

HIM Emotion Regulation Group

Every Tuesday, Feb 25 - Apr 14
6-8 PM at HIM on Davie

To learn more or sign up, contact counselling@checkhimout.ca

Get Kinky with HIM
A Six-Part Series on Kink

First Session Starts on February 6
Last Session Ends on April 16

Takes Place at HIM's Offices (300 - 1033 Davie)

Free, or by donation

HIM HEALTH INITIATIVE FOR MEN

“Volunteering with HIM has been a positive experience for me. It allowed me to get out of my comfort zone and meet people, while also feeling like I was helping.”

L. N., Event Outreach Volunteer

FAST FRIENDS


A spontaneous social circle for men to meet face-to-face and make new friends without “screens”. Join the circle and break the ice!

CHECKHIMOUT.CA/FASTFRIENDS

HIM HEALTH INITIATIVE FOR MEN

Did you know...
29 – 41% of GBT2Q men smoke cigarettes?

HIM HEALTH INITIATIVE FOR MEN
checkhimout.ca/smoking





Readers Club with HiM
In Burnaby

March 27th at 7:00pm - 8:00pm

Bob Prittie Metrotown Branch – Burnaby Public Library
6100 Willingdon Avenue
Burnaby

Free, or by donation


BLACK HISTORY MONTH



“ Being a part of the community and being an enabler for the well-being of the community feels great.

HiM provides queer men not only with safe space and testing services but also creates awareness about topics that are considered as taboo. I feel great here.”

Anonymous, Health Centre Receptionist and Event Outreach Volunteer



Grey and Golden
In New Westminster

February 20th at 6:30pm - 8:00pm

Coming Home Café
753 6th St.
New Westminster

Free, or by donation





CONDOM PACKING PARTY!
SEXUAL AND REPRODUCTIVE HEALTH WEEK EDITION

OPTIONS FOR SEXUAL HEALTH
HiM HEALTH INITIATIVE FOR MEN

