

HEALTH INITIATIVE FOR MEN

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

ANNUAL REPORT

APRIL 1ST, 2020 – MARCH 31ST, 2021

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MESSAGE FROM BOARD CHAIR

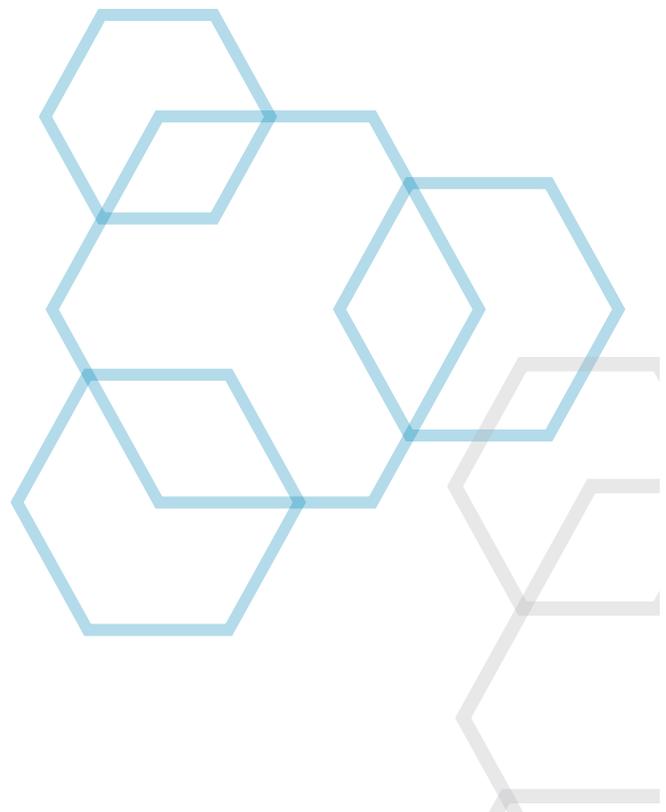
The fiscal year end marks a full year that HIM's Board of Directors has been conducting all of its meetings online. However, as much as the Board's monthly meetings and work of its four committees could have been derailed by the pandemic, each member's commitment to our annual work plan enabled the Board and Executive to successfully fulfill its governance role. Still, this success required a hefty sacrifice - the in-person group connection that is such a highlight of community volunteerism.

I'd like to thank each Director for their dedication and effort in all of the work that the HIM Board is entrusted to perform. Each member brings unique skills and abilities, professional and lived experiences, community insights and perspectives that complement the others and collectively lend valued support to the respected work of HIM. Also, to Greg Oudman and the HIM staff team: a sincere "thank you".

Given the high standard that HIM attracts in its managers, program staff, and volunteers, I know that the Society is very well positioned to achieve each of the Board-approved strategic planning targets. Moreover, I can assure the Membership that the Health Initiative for Men Society is fully able to continue its progressive work to identify, adapt, and provide for the diverse needs of our queer communities; not only through the next fiscal year, but well beyond.



DOUG LEAVERS
BOARD CHAIR



MESSAGE FROM THE EXECUTIVE DIRECTOR

As I reflect back on the year that was, I'm struck that we've experienced yet another year of significant change and growth at HIM. Some of the growth and change was in response to external forces such as COVID-19, some of it was proactive work in the areas of justice, equity, diversity and inclusion, and some of it was the development and implementation of innovative programming designed to strengthen the health and well-being of communities of self-identified GBQ Men, Two Spirit, & gender diverse people across British Columbia.

From beginning to end, it's not difficult to identify the ever-present theme of pandemic response when I look back at our work over the past year. From opportunities for unique health promotion to adjusting programming to be in the virtual/online space, to responding to external forces that resulted in decreased capacity for sexual health testing and other allied services being offered in our health centres, much of this past year was focused on addressing the ongoing and ever-changing impact of the pandemic and successfully pivoting our work to meet the challenges we faced as a result of it.

Despite the challenges presented by COVID-19, we were able to effectively engage in significant, practical work in the area of equity, beginning the process of reviewing and implementing significant recommendations to make HIM more inclusive of gender diverse folks in the communities we engage with. This past year also saw the implementation of a comprehensive intervention to support those unpacking the complexities of outness, the expansion of our efforts to engage with Indigenous and BIPOC community members through unique

programming, and the introduction of community training and capacity building in recognition that in addition to our programming, for meaningful change to occur, focus needs to be turned to the systems level. This past year also saw HIM's expansion beyond the physical geography of the Lower Mainland continue to develop and grow, with targeted programming to strengthen the health and wellbeing of GBQ men and gender diverse people becoming more available on Vancouver Island, and in BC's interior and north.

None of this work would have occurred without the passion and dedication of the HIM staff team. For the past seven years of my leadership at HIM, I have had the immense privilege to be part of our work to build capacity to address GBT2Q health and wellness in the Lower Mainland and beyond, with the best and most passionate advocates for GBT2Q health anywhere in Canada. In addition to dedicated staff, I am grateful for Board members committed to effective governance, and an amazing community of volunteers, so generously willing to give of their time and talents.



GREG OUDMAN
EXECUTIVE DIRECTOR

BOARD MEMBERS AND HIM STAFF

BOARD OF DIRECTORS

Doug Leavers – Chair

Nic Jensen– Vice-Chair

Adrian Pape – Treasurer

Ben Kazakov – Secretary

Kevin Contzen

Tribesty Nguyen

Mark Sutherland

Conner Copeman

Matthew Louie

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

Daniel Boyle

Louis Lin

Jeremy Long

Malakai Wellington



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.

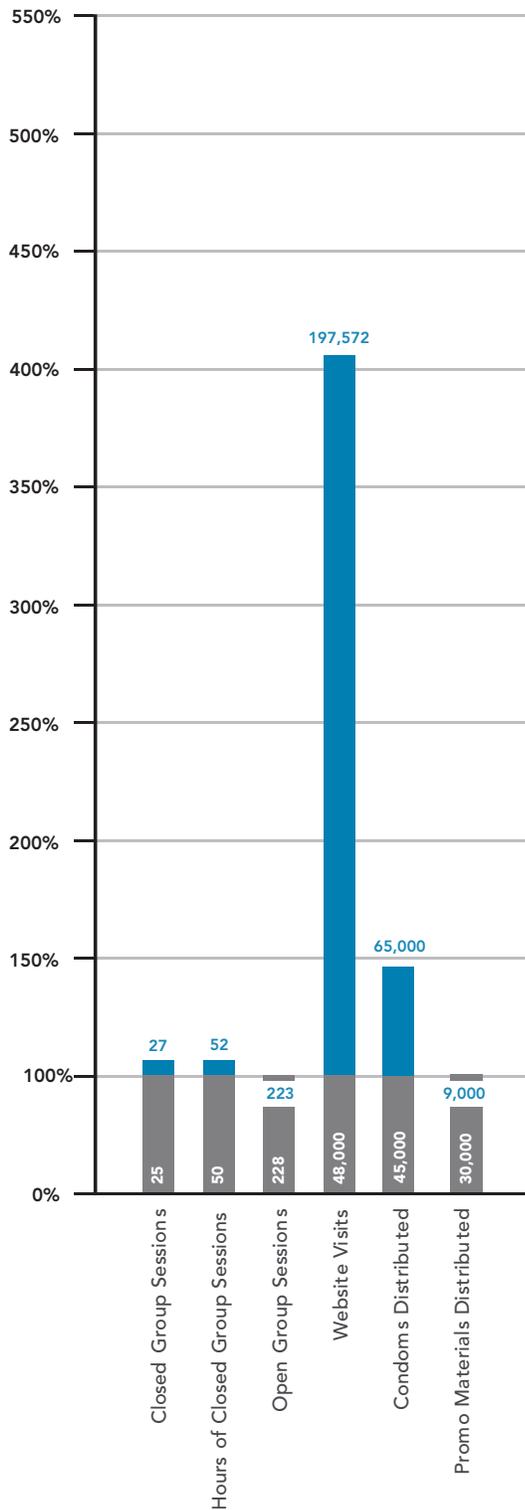
OUR VALUES

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

While HIM Health Centres were severely affected by the COVID 19 pandemic, HIM on Davie remained open and offered most services through telehealth and limited in-person appointments. HIM on the Drive was closed in Q1 and reopened in Q2 with restrictions in place. Express testing was reinstated in July to maximize options for routine testing at the HIM on Davie Health Centre. As result of the restrictions in place, while access to appropriate sexual health services has been impacted, the numbers of individuals receiving services over the year actually increased due to increased access to telehealth services. Access to testing in the Fraser Health region was also limited as nursing supports were re-deployed to meet pandemic needs, and the HIM health centres have been temporarily closed.

HIM's Mental Health Programs continue to be among our most popular and requested programs. HIM staff have advocated successfully to ensure that counselling is now available in the Interior and Northern Health Regions of BC. In total, 210 people were able to access counselling through HIM. Six graduate students completed their practicums at HIM where their training will ensure their continued strong practice with queer communities. While the pandemic increased stress and anxiety, HIM was able to meet the need by adapting all counselling to be offered online.

KEY PROGRAM INITIATIVES

Mental Health

Indigenous Blueprint, Emotion Regulation, Reiki Guided Experience, Every Body (Fraser), Ask Me Anything (Counsellors), Inner Light Yoga Nidra, and Beat the Blues.

Sexual Health

Get Kinky (Series), Hot Date, Let's Talk It Out, and Ask Me Anything (Nurses).

Physical Health

Due to the pandemic most physical fitness groups were not possible. Yoga with HIM continued online and was offered as HIM's first cross-provincially accessible group

Social Health

Men 55+, Two Spirit of Pride, Generations of Pride, Intersections, Life in Colour, What Colour is Queer, Connections, Life Drawing, Gay-Mazing Race, and HIM Reads

Sex Work Supports

The Corner Drop-In (Vancouver), Sex Work Stigma Reduction Training, HUSTLE Drop-in (Victoria), Zine Project, Cannabis Replacement Program (Victoria), Peer Advisory Committee, meal service partnership (Glowbal).

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	9	14	14	16	53
Groups & Counselling					
# of closed group sessions	3	6	11	7	27
# of hours of closed group sessions	6	15	22	14	57
# of unique attendees at closed group sessions	30	86	83	38	237
# of open group sessions	52	58	53	50	213
# of hours of open group sessions	104	84	94	111	393
# of unique attendees at open group sessions	444	472	527	605	2,048
Community Engagement & Knowledge Translation					
# of venue-based outreach events	24	18	22	19	83
# of festival-related events	1	6	1	2	10
# of condoms distributed	7,900	20,100	16,800	20,800	65,600
Print Items Distributed					
# condom boxes	3,950	10,050	8,400	10,400	32,800
# promo materials	9,000	0	0	0	9,000
# 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 *	304	558	497	553	1,912
# of STI tests*	468	781	786	1,004	3,039
# of hours clinic is open	438*	619	619	613	2,289
# of clients (phone consultation)	204	1,158	1,386	1,586	4,334
# of clients seen in person	147	1,248	1,099	1,078	3,572

* for HIM on Davie and HIM on The Drive only

* HIM on The Drive was closed during Q1 due to Covid-19

HIM STRATEGIC PLAN

In 2019, after consultation with community and stakeholders, HIM adopted an ambitious and responsive five-year strategic plan to help define and guide its strategic direction for the next five years. Following numerous conversations with HIM staff, board and collaboration with the community, four main strategic priorities were identified:



STRENGTHEN HIM'S CAPACITY TO ENSURE IT REFLECTS THE COMMUNITIES IT ENGAGES IN WAYS THAT PROMOTE JUSTICE

The equity strategic priority focuses on HIM's work in the justice, equity, diversity and inclusion realm. We recognize that we have work to do to ensure that the principles of equity, diversity and inclusion are not only evident, but practiced, at all levels of the organization. This includes work toward Indigenous reconciliation, solidarity with BIPOC members of our communities, and work to make HIM more inclusive of gender diverse people.

ENSURE HIM PROGRAMMING IS RELEVANT & RESPONSIVE TO THE COMMUNITIES THAT IT ENGAGES, AND IS IN ALIGNMENT WITH ITS FOUR PILLARS OF HEALTH PROMOTION

The programs strategic priority focuses on HIM's work to strengthen its programs. This work includes developing practical tools to measure program impact, ensuring that we incorporate better practices in the areas of program evaluation, and that we work to develop effective means of measuring the impact of our programs and services on the communities we engage with.





STRENGTHEN HIM PARTNERSHIPS TO SUPPORT EXCELLENCE IN ACHIEVING ITS MISSION

The partnerships strategic priority focuses on HIM's work to recognize and evaluate the diverse depth and breadth of HIM's relationships with its partners. This includes recognizing collaborative partnerships formed to deliver programs, funding partnerships, and partnerships involving research about our communities. This work includes developing criteria and guidelines that can be used to identify and evaluate meaningful and impactful reciprocal partnerships.

OPTIMIZE HIM'S RESOURCE CAPACITY TO ENSURE IT IS BEST POSITIONED TO MEET ITS MISSION

The resources strategic priority focuses on ensuring that HIM has the resources available to it to effectively meet its mission. This involves assessing our need for human, financial and governance resources, ensuring that we aspire to better practices in every aspect of our resource management, and working to ensure we have effective systems in place to ensure adequate resource capacity.



JUSTICE, EQUITY, DIVERSITY, AND INCLUSION AT HIM

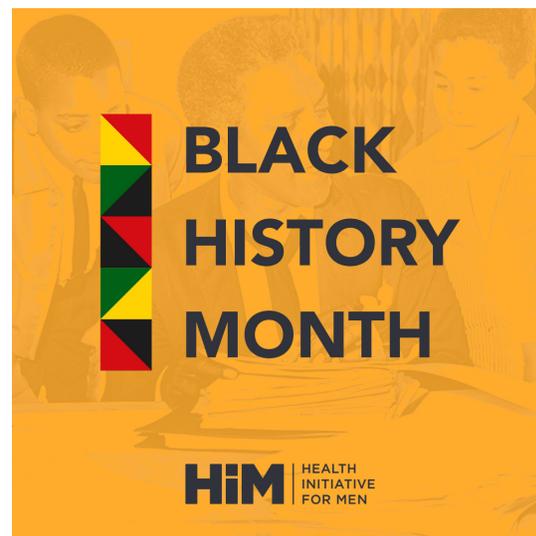
When HIM adopted its current strategic plan in 2019, one of the priorities identified was one we broadly defined as equity. We knew that we needed and wanted to focus the lens of our work more intentionally on initiatives and ways of working that paid more attention to diversity, equity and inclusion. In short, we wanted to strengthen our capacity to ensure that every aspect our work reflects the communities we engage with in ways that promote justice.

How are we doing this? In the past year HIM has dug into this work further in a variety of different ways. We are expanding our efforts to engage with Indigenous and BIPOC community members through unique programming. We reflected on our past actions and both apologized for mistakes made, acknowledged that we can do better, and continue to commit to the ongoing work of reconciliation and decolonization.

We engaged in a process of examining how welcoming and inclusive we are (or, in many cases, are not) of individuals who expressed their gender outside the gender binary. We worked closely with a trans consultant for sixteen months to undergo a thorough, extensive and comprehensive gender diversity audit, consulting the trans and gender diverse community, our stakeholders, and the communities we engage with to learn more about what we were doing right, what we were doing wrong, and where we can improve. The audit resulted in a set of recommendations designed to transform how we work and how we engage with communities of gay, bi and queer men and gender diverse people across British Columbia. We are committed to intentionally

examining every aspect of our work -- from governance and leadership, to programs and services, to clinical spaces and supports – to make meaningful changes that incorporate a justice-focused lens.

We recognize that this is a lofty priority, and that as we journey on this path together, for every few steps forward we take, we will inevitably also take steps backward. We believe that we must continually work to hold ourselves accountable to each other and the communities we engage with, and look forward to continuing to “dig in” to this transformative work together.



2-SPIRITS OF PRIDE



MON JUL27 6-7PM

prideweek.ca

LET'S TALK IT OUT: SEX WITHOUT LABELS



TUE JUL28 6-7:30PM

prideweek.ca

GENERATIONS OF PRIDE



WED JUL29 6:30-8PM

prideweek.ca

HOT DATE



THU JUL30 6:30-8:30PM

prideweek.ca

PINK & BLACK WHAT COLOUR IS QUEER?



FRI JUL31 4-5PM

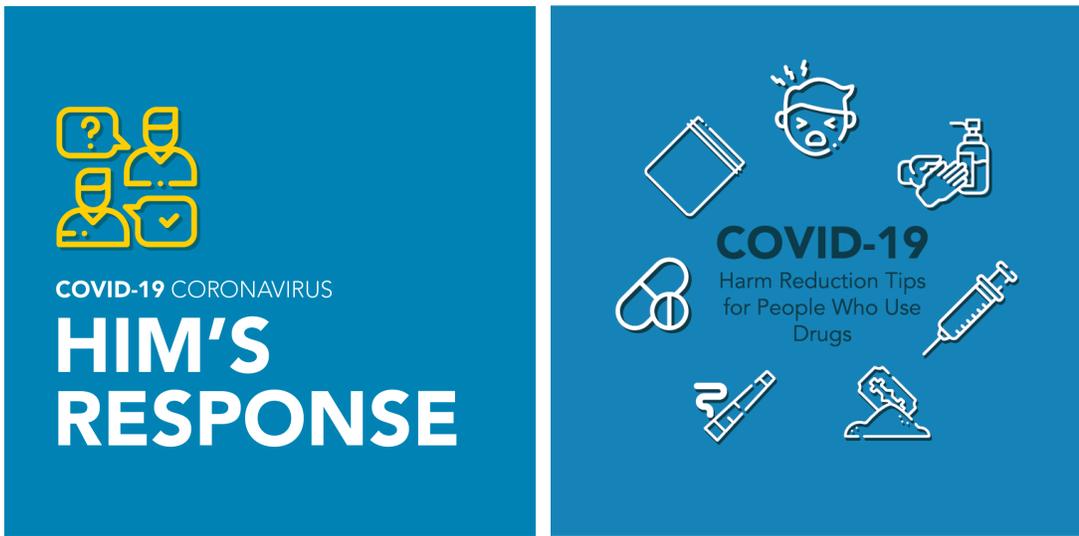
prideweek.ca

GAY-MAZING RACE



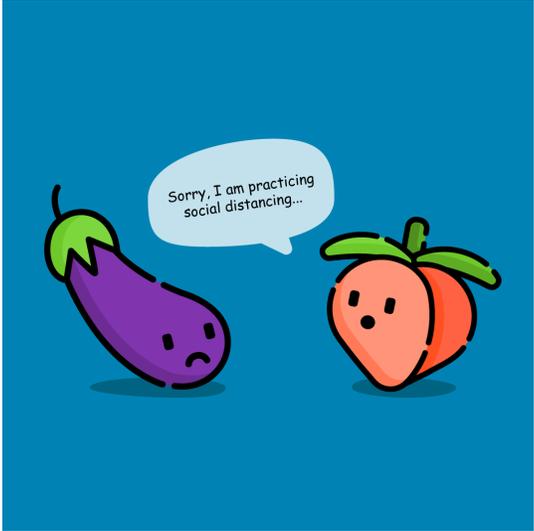
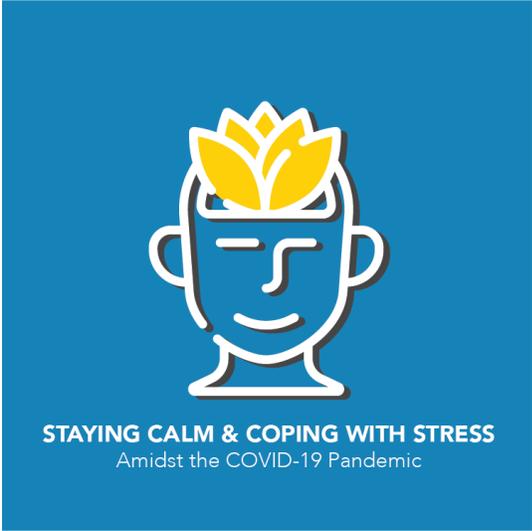
SAT AUG1 ALL DAY

prideweek.ca



“Living in Vancouver’s West End I have seen and talked to many young gay men who need support in many different forms. Not just for drug abuse as in David’s case, but for companionship, something to do, knowing that they are alright, etc. I know that HIM provides these services and have donated so that the services to the younger (and older) gay population are able to continue in as full a spectrum as possible. ”

Mike, Donor



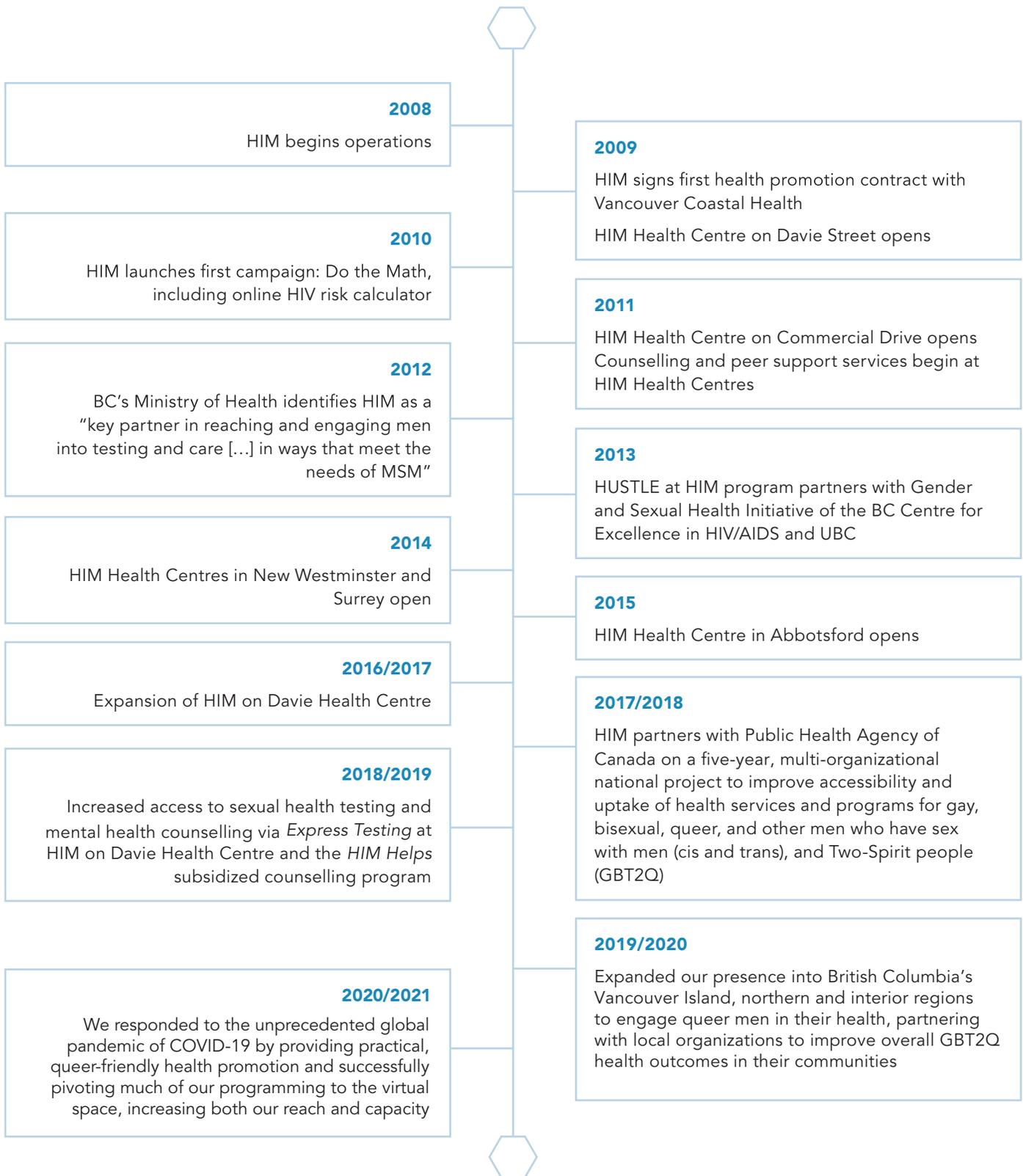


“HIM was the first time I felt safe and understood going for an STI test. I’d had a series of negative interactions when seeking testing services from clinics at university and was nervous about going for a regular test again after moving across the country to Vancouver. The receptionist was warm and inviting, the nurse welcoming and knowledgeable. I am eternally grateful for this first experience as it made me much more comfortable seeking medical support and testing in the future.”

Sam, Client, Community group participant and donor



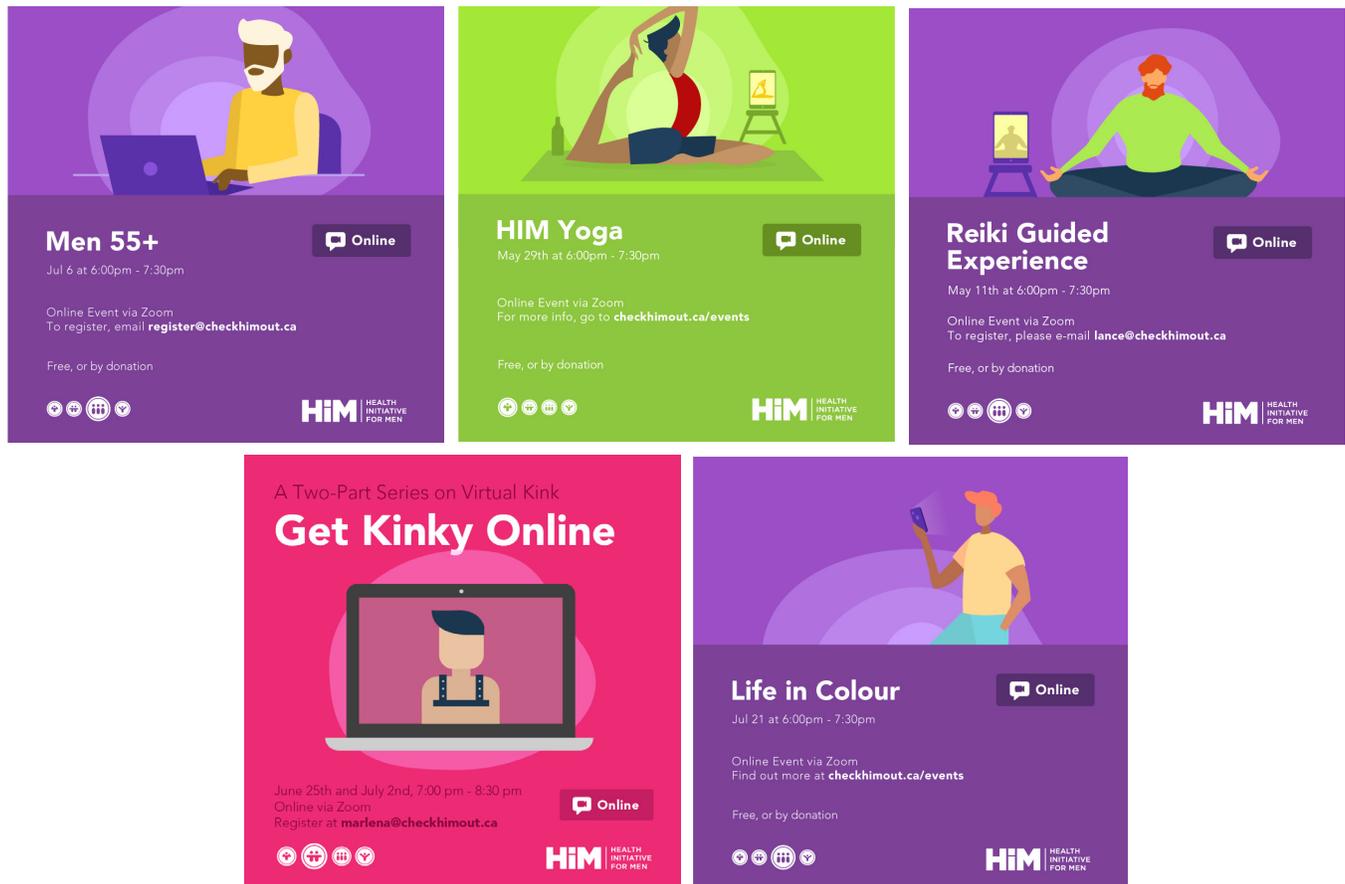
HIM MILESTONES



OUR MODEL IS WORKING

IN 2020/2021:

- Undertook a comprehensive gender diversity audit which resulted in over 50 recommendations designed to assist us to become more welcoming to gender diverse members of the communities we engage with;
- Developed an innovative, community-informed method of delivering programs designed to empower individuals to develop, organize and deliver responsive community programming.
- Provided a new comprehensive intervention to support those unpacking the complexities of outness (e.g. Community Organizers, OutsideIN);
- Expanded our efforts to engage with Indigenous and BIPOC community members through unique programming like Indigenous Blueprint, Queer Life in Colour, Intersections, and What Colour is Queer;
- Developed our work in the area of training and capacity building as we recognize the need for change at a systems level;



FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021 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

I have audited the accompanying financial statements of H.I.M. – Health Initiative for Men Society which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my qualified opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of H.I.M. – Health Initiative for Men 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.

BASIS FOR QUALIFIED OPINION

In common with many charitable organizations, the Organization derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of H.I.M. – Health Initiative for Men Society. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of the limitation in scope.

I conducted the audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Organization in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My responsibility is 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Organization'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 Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization 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. I 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 I identify during my audit. I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the BC Societies Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.



mahmoud virani inc
chartered professional accountant
Vancouver
September 20 2021

STATEMENT OF FINANCIAL POSITION

For the year ended March 31

2021

2020

Assets			
Current			
Cash	\$	336,099	\$ 373,902
Accounts receivable		19,671	19,963
GST receivable		5,537	14,248
Prepaid expenses		58,794	48,097
		420,101	456,210
Long-term			
Tangible capital assets (note 4)		182,031	216,330
Intangible capital assets (note 5)		15,938	13,301
		197,969	229,631
	\$	618,070	\$ 685,841
Liabilities			
Current			
Accounts payable & accrued liabilities	\$	30,550	\$ 187,366
Employee deductions payable		41,707	38,494
Deferred contributions (note 6)		273,653	212,670
Deferred revenue		20,000	-
Loan (note 9)		58,596	72,688
Current portion of capital lease (note 7)		5,167	5,749
		429,673	516,967
Long term			
Obligation under capital lease (note 7)		19,195	24,361
		19,195	24,361
Net Assets			
Invested in capital assets		107,687	119,508
Unrestricted		61,515	25,005
		169,202	144,513
	\$	618,070	\$ 685,841

Approved by the Board:



Director



Director

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
2021			
Balance, beginning of year	\$ 119,508	\$ 25,005	\$ 144,513
Excess (deficiency) of revenue over expenses	(62,932)	87,621	24,689
Purchase of tangible capital assets	20,510	(20,510)	-
Purchase of intangible capital assets	10,761	(10,761)	-
Principle payments on capital lease obligation	5,749	(5,749)	-
Repayment of loan	14,091	(14,091)	-
Balance, end of year	107,687	61,515	169,202
2020			
Balance, beginning of year	\$ 27,292	\$ 126,264	\$ 153,556
Excess (deficiency) of revenue over expenses	(54,482)	45,439	(9,043)
Purchase of tangible 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)	-
Amortization of deferred capital contributions	12,690	(12,690)	-
Balance, end of year	\$ 119,508	\$ 25,005	\$ 144,513

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	2021	2020
REVENUE		
Vancouver Coastal Health grants	\$ 1,035,283	\$ 992,266
Government of Canada grants	347,352	303,100
Fraser Health Authority grants	178,063	171,684
Donations and other revenue	59,216	81,292
Government subsidies	25,000	-
Other government grants	103,851	108,691
Non-government funding grants	70,749	34,500
Amortization of deferred capital contributions	-	12,690
	1,819,514	1,704,223
EXPENSES		
Advertising and promotion	56,126	38,830
Amortization	62,932	54,482
Bank and interest charges	3,775	674
Board and meeting	631	1,723
Insurance	3,503	3,821
Interest on capital leases (note 7)	12,362	13,616
Office and miscellaneous	28,682	28,913
Professional development	1,114	4,725
Professional fees	17,323	14,957
Project supplies and services	44,662	83,722
Rent	189,508	159,025
Salaries and benefits	1,290,394	1,150,752
Subcontracts	25,838	76,542
Telephone	51,218	32,129
Travel	2,796	26,985
Website maintenance	3,961	22,730
	1,794,825	1,713,266
(Deficiency) Excess of revenue over expenses	\$ 24,689	\$ (9,043)

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	2021	2020
Cash flows from operating activities		
Excess/(deficiency) of revenue over expenses	\$ 24,689	\$ (9,043)
Amortization of capital assets	62,932	54,482
Amortization of deferred capital contribution	-	(12,690)
	87,621	32,749
Non-cash working capital balances		
Accounts receivable	292	(1,312)
GST recoverable	8,711	(7,547)
Prepaid expenses	(10,697)	(19,258)
Accounts payable, accrued liabilities & employee deductions	(153,602)	118,643
Deferred contributions	80,983	(33,992)
Net cash flows generated from operating activities	13,308	89,283
Investing activities		
Purchase of tangible capital assets	(20,510)	(209,524)
Purchase of intangible capital assets	(10,761)	-
Net cash flows used in investing activities	(31,271)	(209,524)
Financing activities		
Repayment of obligation under capital lease	(5,749)	(4,496)
Issue of loan	-	75,000
Repayments of loan	(14,091)	(2,312)
Net cash flows generated from operating activities	(19,840)	68,192
net decrease in cash	(37,803)	(52,049)
Cash, beginning of year	373,902	425,951
Cash, end of year	\$ 336,099	\$ 373,902

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

NOTES TO THE FINANCIAL STATEMENTS

1. 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.

2. BC SOCIETIES ACT

This Act requires the Society to disclose total remuneration paid to Directors as well as contractors and employees with annual remuneration greater than \$75,000. During the year ended March 31 2021, 3 employees had remuneration in excess of \$75,000, for a total of \$275,279. (2020 - 3 employees - \$275,552). These amounts include employee benefits. No directors received remuneration during 2021 & 2020. No contractors received remuneration in excess of \$75,000 in 2021 or 2020.

3. ACCOUNTING POLICIES

The Society prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

Use of estimates

In conformity with Canadian accounting standards for not-for-profit organizations, management is required to make estimates and assumptions that could 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 revenues and expenses during the year. Actual results could differ from those reported.

Revenue recognition

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

Donations and other revenues are recognized as revenue when received.

Tangible capital assets

Tangible capital assets are recorded at cost and amortized on a straight-line basis using the following rates:

Computer equipment	3 years
Leasehold improvements	Term of lease
Furniture & equipment	5 years

Intangible capital assets

Intangible capital assets are recorded at cost and amortized on a straight-line basis using the following rates:

Computer software	5 years
Website	3 years

Financial instruments

The Society initially measures its financial assets and financial liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, capital leases, and loans.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. TANGIBLE CAPITAL ASSETS

2021		Cost		Accumulated Amortization		Net book value
Computer equipment	\$	36,111	\$	16,939	\$	19,172
Furniture and equipment		26,559		16,685		9,694
Leasehold improvements		277,941		139,508		138,433
Assets under capital lease		40,276		25,544		14,732
	\$	380,887	\$	198,856	\$	182,031

2020		Cost		Accumulated Amortization		Net book value
Computer equipment	\$	23,513	\$	7,994	\$	15,519
Furniture and equipment		22,311		12,291		10,020
Leasehold improvements		274,277		106,273		168,004
Assets under capital lease		40,276		17,489		22,787
	\$	360,377	\$	144,047	\$	216,330

5. INTANGIBLE CAPITAL ASSETS

2021		Cost		Accumulated Amortization		Net book value
Computer software	\$	12,659	\$	2,468	\$	10,191
Website		17,824		12,077		5,747
	\$	30,483	\$	14,545	\$	15,938

2020		Cost		Accumulated Amortization		Net book value
Computer software	\$	1,898	\$	285	\$	1,613
Website		17,824		6,136		11,688
	\$	19,722	\$	6,421	\$	13,301

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. DEFERRED CONTRIBUTIONS

Deferred contributions consist of contributions received that are externally restricted for the purpose of specific projects & their related expenses. The balance in the account is made up as follows:

	2021		2020	
Balance, beginning of year	\$	212,670	\$	246,662
Externally restricted contributions received		1,762,853		1,639,185
Externally restricted contributions utilized		(1,701,870)		(1,673,177)
Balance, end of year	\$	273,653	\$	212,670

	2021		2020	
Vancouver Coastal Health Authority	\$	150,065	\$	116,734
Interior Health Authority		18,000		6,000
Island Health Authority		10,000		10,000
Government of Canada		14,200		20,629
Fraser Health Authority		14,839		14,307
Other Government		21,549		45,000
Non-government		45,000		-
	\$	273,653	\$	212,670

7. CAPITAL LEASE OBLIGATION

The obligation under capital lease account is made up as follows:

	Photocopier		Telephone Equipement		Total
Interest rate		52.32%		13.01%	
Maturity date		March 2024		April 2022	
Current portion of balance outstanding	\$	3,357	\$	1,810	\$ 5,167
Non-current portion of balance outstanding		14,951		4,244	19,195
Balance outstanding	\$	18,308	\$	6,054	\$ 24,362
Aggregate payments required in 2022	\$	12,204	\$	4,776	\$ 16,980
Aggregate payments required in 2023		12,204		398	12,602
Aggregate payments required in 2024		12,204		-	12,204
Aggregate payments required in 2025		-		-	-
Aggregate payments required in 2026		-		-	-
Total aggregate payments required	\$	36,612	\$	5,174	\$ 41,786

Capital lease interest expense	\$	11,323	\$	1,039	\$ 12,362
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. ECONOMIC DEPENDENCE

The Society is economically dependent on funding from the Federal & Provincial Government for its ongoing operations. The Society received 86% of its revenues from these contributors during 2021 (86% - 2020), which is normal for the Society and the industry in which it operates.

9. LOAN

The loan balance consists of the principal of an unsecured demand loan bearing interest at prime plus 3.25%, repayable in blended monthly payments of \$1,488, maturing in January 2025. The estimated repayments (including interest) are as follows:

Estimated repayments in 2022	\$	17,856
Estimated repayments in 2023		17,856
Estimated repayments in 2024		17,856
Estimated repayments in 2025		14,880
Estimated repayments in 2026		-
	\$	68,448

10. COMMITMENTS

The Society has made the following commitments in relation to its premises:

Payments required in 2022	\$	93,346
Payments required in 2023		94,760
Payments required in 2024		99,711
Payments required in 2025		33,944
Payments required in 2026		-
Aggregate payments required	\$	321,761

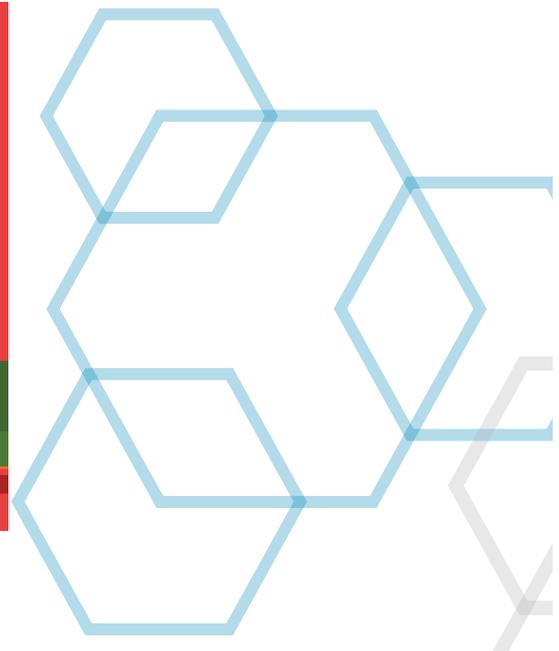
10. COMPARATIVE FIGURES

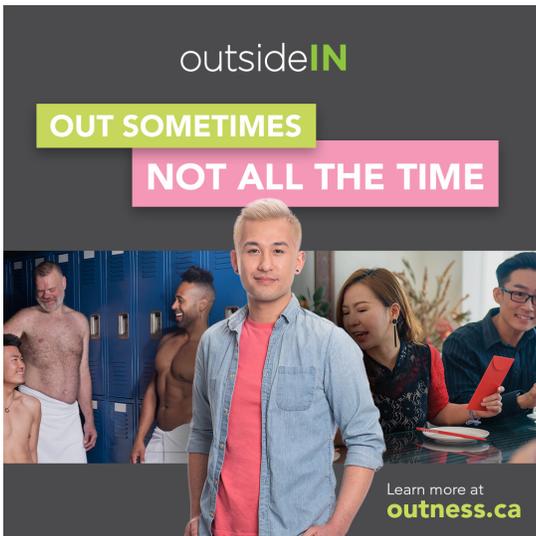
Some of the comparative figures have been restated to conform to the current year's presentation.



“Through volunteering at different events such as RUFF and Condom-packing, I’ve been able to hang out with others in our community in a “low-stakes” way. For example, talking to strangers at a bar is high-stakes because there’s the association of one hitting on another but in a social group setting, everyone has something in common and starting a conversation is more natural and expected.”

Steven, Client, volunteer, and community group participant





“Dear HIM mental health programs team, I just want to thank you for providing this valuable resource to our community. I believe for many in saying “thank you” for sharing your knowledge, understanding and helping us to find a ray of light in our darkest hours. Forever grateful.”

Anonymous

