



# HEALTH INITIATIVE FOR MEN

STRENGTHENING THE HEALTH & WELL-BEING GBO MEN  
AND GENDER DIVERSE PEOPLE

## ANNUAL REPORT

APRIL 1<sup>ST</sup>, 2023 – MARCH 31<sup>ST</sup>, 2024



## Message from the Executive Director

### Angry gay men

HIM is an organization that was formed by angry gay men. Now, that's a bit of a dramatization, but it's true. When examined carefully, anger can be an indication that something is wrong or that our boundaries are being crossed. The founders of HIM were angry that HIV rates continued to stay the same or rise, and that our people continue to die because of silence and isolation.

The, sometimes desperate, methods that were developed in response to the HIV epidemic were falling to the wayside and it seemed that there was an opportunity to adapt them. Methods like outreach, research, translating and spreading information, ensuring people have access to resources (condoms etc.), and providing good care and treatment to people living with HIV are only a few examples of lessons that need to continue to grow and adapt to a new generation. Not a generation of ages, but a generation of trauma and experience. People who lost friends and lived through the dark days of the HIV epidemic understood firsthand the importance of self-advocacy, mutual aid, volunteering, and having access to medical support. To our founders, it seemed that there was a generation emerging who avoided thinking about HIV in the same way, or simply didn't know or value the same things.

For this reason, we needed to learn from our elders and history and create something that used the same techniques but approached the solution from a different angle. We created sexy, steamy, and sex positive imagery to provoke thoughts about prevention. We created holistic programs that brought our communities together, even if they didn't seem to be directly related to HIV prevention. We focus on and promote PEP, PrEP, Doxy, and other prevention tools. We built relationships health authorities, with our local government, and with sex workers and openly acknowledged public sex which

led to our ability to collaborate and prevent much of the harm that might have come from the mpox outbreak.

Together we have done good work, but we don't get to rest. This report is an opportunity to look at what has been done and invites our community members to step forward and tell us what else needs to be done. Only together can we take the lead on improving our health and wellbeing. Only together can we make sure that we all make it to the next generation, whatever it may be. Only together can we build a generation that is free from suffering and fear.

I invite anyone reading this letter to get angry and apply that energy in ways that bring healing and health.

AARON PURDIE  
EXECUTIVE DIRECTOR

## Letter from the Co-Chairs of the Board of Directors

It is with deep gratitude and heartfelt appreciation that we write to you. This past year has been a powerful reminder of the strength and resilience within our community. As we welcome new Board members and introduce a renewed structure to guide our work, we feel an even greater sense of purpose—to better serve you, uplift our shared values, and create lasting impact.

Our new structure reflects that commitment. The Programs Advisory Group is dedicated to listening more closely to the needs of our community, ensuring our programs are more inclusive, impactful, and connected to the core of our shared values. The Health Advisory Group is pushing boundaries, evolving our health services to not only meet today's needs but also anticipate tomorrow's challenges in queer health and wellness. And the Structure and Support Group is working to uphold our mission with integrity, ensuring we remain both strategically and financially strong, while committing to decolonizing the way we work together.

This progress wouldn't be possible without our extraordinary volunteers. You give your time, energy, and passion so selflessly; we are profoundly grateful. To our dedicated staff—you are the heart and soul of HIM. Every day, you show up with commitment, compassion, and expertise, creating programs and services that change lives. Your unwavering dedication drives our impact, and we cannot thank you enough for your tireless efforts. And to our community partners—your ongoing support, through both funding and clinical

services, empowers us to serve in ways that make a lasting difference. You help us create spaces of healing, safety, and empowerment for those who need it most.

But above all, it is you, our community members, who fuel this journey. Your trust in us, your engagement with our programs, and your belief in the power of community make everything we do possible. Because of you, we continue to grow, adapt, and lead with compassion and conviction.

This year is a turning point for HIM, and we're eager to share with you just how far we've come—and where we're going. Our annual report is not just a document; it's a reflection of our collective journey. It tells the story of our impact, but more importantly, it helps us understand that impact more deeply, so we can continue to serve you better.

As you read through it, we hope it resonates with you—sparking reflection, conversation, and a renewed sense of connection to our shared mission. Together, we are not just imagining a better future; we are actively building it.

Thank you for walking this path with us. Your trust, support, and belief in HIM inspire everything we do.

HIM Board Co-Chairs

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**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 bi and gender diverse people. We offer the full spectrum of GBQ and gender diverse people’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 GBQ health, focussing on determinants of overall health: physical, sexual, social, and mental.

**OUR MISSION**  
 Strengthening the Health and Well-being of GBQ Men and Gender Diverse People

**OUR VISION**  
 Gay men building healthy lives together.

**OUR VALUES**  
 We value GBQ men and gender diverse people’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.

**Find us on the Internet:**  
[www.checkhimout.ca](http://www.checkhimout.ca)  
[www.twitter.com/HIMtweets](https://www.twitter.com/HIMtweets)  
[www.instagram.com/instahim](https://www.instagram.com/instahim)  
[www.linkedin.com/checkhimout](https://www.linkedin.com/checkhimout)  
[www.facebook.com/HealthInitiativeforMen](https://www.facebook.com/HealthInitiativeforMen)

**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 Surrey, 220–10362 King George Blvd.  
 HIM in Abbotsford, 108-32883 S. Fraser Way

# Introducing Our Organizational Logic Model

One of the key deliverables from our 5-year plan, concluding in 2023-2024, was to develop a comprehensive organizational logic model. After exploring various existing models, we realized that none fully captured the unique aspects of HIM's work. Our goal was to develop a model that reflects our holistic, community-driven approach to HIV and Hepatitis C prevention, addressing not only physical but also social, mental, and sexual health needs.

Traditional approaches to HIV care and prevention often focuses on (so-called) sexual "risk taking" and emphasizes medical interventions like medication, testing, and Treatment as Prevention (TasP). However, HIM has long understood that prevention is more complex. Since its inception, HIM has operated under a Syndemic framework, a term coined by medical anthropologist Merrill Singer, which refers to the intertwined and mutually reinforcing health issues that disproportionately affect marginalized communities. In our case, we understand HIV not only as a medical issue but one that intersects with mental health, substance use, and social isolation.

We recognize that for one person, easily accessible testing clinics might be the most vital service, while for another, mental health support or the chance to connect with their community is essential. All of these facets contribute to what we view as HIV prevention. This understanding shaped our logic model, which was custom-designed by Simon Rayek and Evan Matchett-Wong to describe the work we do and attach meaningful indicators to all of it. By leveraging community-based research, the model identifies and pairs key risk factors with protective factors to assess the effectiveness of our programs.

Our model defines 20 protective factors, each connected to one or more HIM programs. These factors allow us to measure the impact of our services and ensure that our work is uplifting our communities in data-driven ways. The protective factors include:

- Change in feeling connected
- Change in understanding and/or comfort with identities
- Sense of overall well-being
- Change in feeling accepted by others
- Change in feeling accepting of others' identities
- Change in feeling supported
- Change in understanding how to support others
- Change in feeling accepted by healthcare professionals
- Change in feeling stigma towards sex workers
- Feeling more supported by healthcare professionals as a sex worker
- Change in anxiety or depression
- Change in substance use patterns
- Increase in knowledge of HIV prevention
- Increase in capacity to adopt HIV prevention
- Intention to adopt HIV prevention (immediate/short term)
- Adoption of HIV prevention
- Increase in knowledge in providing affirming combination prevention care
- Increased intention to use knowledge
- Application of knowledge
- Development of new, unique HIV prevention clinical services

These factors are directed towards various audiences, including gay, bi, queer men, and gender-diverse people, as well as healthcare providers, social workers, and outreach workers in community settings. Our logic model enables us to evaluate how well we're addressing these diverse needs and making a lasting impact on the communities we serve.



EXAMPLE EVALUATION METRICS:

EXAMPLE PROGRAM



## On Challenging Marginalization and Adversity

Our community engagement programs are designed to change our feelings of being pushed to the margins because of our sexuality and/or gender experience. With these programs we work to enhance people's connection with their community, increase their comfort with their identity, and become more accepting of others. When we are isolated, lonely, or don't know how to take up space and ask for what we need, we actually are at increased risk of HIV, suicide, and overdose. By assessing these root causes, while providing access to resources, promoting safe sexual practices, and creating spaces that strengthen community health, we can address the cycle of HIV transmission and empower individuals build stronger, healthier lives together.

HIM programs and services aimed at challenging marginalization and adversity in 2023 – 2024 fiscal year included:

- Condom Packing Parties
- Life Drawing with HIM Group
- HIM Institute Trainings
- English Conversation Group
- Yoga with HIM Group
- TRANSluscence
- Men 55+ Group
- Death Café
- Destigmatizing Sex Work
- Cha Cha Dance Group

See the reporting below on the relevant Protective Factors for Marginalization and Adversity across HIM programs and services in 2023 – 2024 fiscal year:

★★★★★

**1. Feeling Connected in One's Community:**

90% of participants in social programs like Yoga and Condom Packing, told us they felt more connected with their communities.

“

*I Honestly lifesaving, I don't know where I would be without this group.*

- **Anonymous**

”



★★★★☆

**2. Overall Wellbeing:**

78% of participants told us they felt better about their health and well-being by participating in programs like TRANSluscence.

“

*I really appreciated seeing other people who are struggling with something similar to what I'm struggling with, it made me feel less isolated.*

- **Anonymous**

”

★★★★★

**3. Acceptance of Sex Work Status:**

95% percent of Healthcare Providers who participated in these workshops told us they felt more able to provide safe and non-judgmental care to Sex Workers.

“

*I feel more confident in my team's ability to provide service that feels safe and stigma-free for sex workers.*

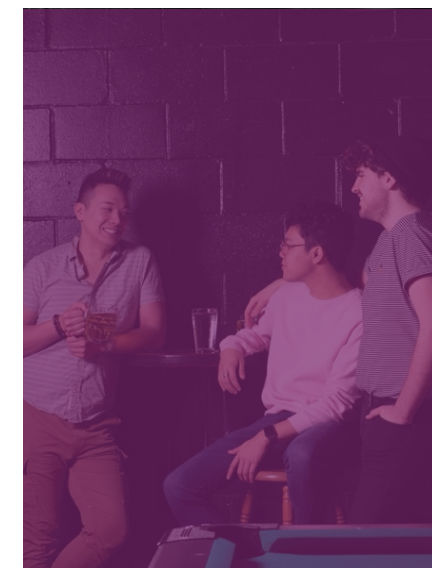
- **Healthcare worker**

”

★★★★☆

**4. Self Acceptance:**

83% percent of people experienced an improved sense of comfort with their identity after groups like 55+ or Life Drawing.



★★★★☆

**5. Support from Friends, Family, Partner(s), and Other Adults:**

85% percent of attendees shared that they felt a positive change to their sense of being supported.



“

*I am totally comfortable with my identify!*

- **Anonymous**

”

# A Refreshed Volunteer Program at HIM

In June 2023, we re-launched our Volunteer Engagement Program with a fresh and exciting approach, offering diverse pathways for community members to get involved with HIM. Our goal in redesigning the volunteer experience was to reduce barriers to participation while enhancing volunteer autonomy. We believe that volunteers are essential to our community impact, benefiting the organization, the volunteers themselves, and the broader community.

The new volunteer pathways allow individuals to choose how they want to engage with HIM, aligning with their lifestyles and goals:



## HIM Helper

Helpers are the backbone of HIM, actively engaging with the community while representing our organization. These friendly and social volunteer roles make it easy to connect with fellow volunteers, build friendships, and learn about our community. HIM Helper positions include a variety of tasks, from setting up events and modeling for campaigns to sharing information about HIM services and programs.

## HIM Activator

Activators work to enhance access to HIM services and lower barriers for participation. If you're looking to develop your leadership skills by leading groups or serving as a main point of contact in roles such as receptionist or peer support, this pathway is for you. These positions require a higher level of commitment and responsibility, as volunteers become vital to the activities they support.



## HIM Changemaker

Changemakers are forward-thinking leaders in the community. These imaginative and organized volunteers take initiative to share their skills and interests with the broader community, helping GBQ and gender-diverse individuals lead healthier lives. If you're passionate about mental health and want to guide others on their wellness journey, volunteering as a professional counselor may be the perfect fit.

As part of our re-launch, we introduced "Bloomerang," a new online volunteer platform where you can create your profile, browse available opportunities, and access tools to document your experiences and manage your volunteer shifts.

Join our vibrant community of volunteers and become a HIM Helper, Activator, or Changemaker today!



[checkhimout.ca/volunteer](https://checkhimout.ca/volunteer)

# It Takes 2

## An Mpox Health Intervention Campaign

In the summer of 2022 HIM began partnering intensively with local health authorities to ensure that BC was ready for the mpox outbreak by ensuring that as many people were vaccinated as possible. We used dynamic outreach strategies including outreach clinics at Lee's trail, Wreck Beach, as well as glow-in-the-dark signs in public sex venues. In that initial intervention, our partners at Vancouver Coastal Health provided over 1300 Mpox vaccinations.

Building on the progress made in 2022, and during the peak of the Mpox outbreak in BC, HIM launched a comprehensive health promotion campaign to raise awareness about Mpox and the availability of the Mpox vaccine (Imvamune). Titled "It Takes 2," the campaign aimed to remind eligible community members that two doses of the vaccine are essential for effectively reducing the risk of Mpox transmission and mitigating the severity of symptoms should transmission occur.

The campaign, which was launched in the summer before Vancouver Pride, was named after the iconic song "It Takes Two" by Rob Base & DJ EZ Rock, particularly its cover by the female group Seduction, which gained popularity in queer circles after being featured on RuPaul's Drag Race. To visually reinforce the message, we used images of double band-aids as a reminder of the vaccine's two-dose requirement.



To maximize the campaign's reach and memorability, we collaborated with talented queer drag artists who created engaging videos lip-syncing to "It Takes Two." In these videos, they showcased the double band-aids symbol while sharing vital information about the Mpox vaccine. This innovative approach allowed the "It Takes 2" campaign to extend beyond traditional health promotion methods, reaching a broader audience while delivering a memorable message.

In addition to these creative outreach efforts, we organized numerous vaccination clinics in partnership with our Health Authority partners. This combined approach ensured that community members had both access to the vaccine and the necessary information to stay safe and protected.

For more information about this campaign and the Mpox vaccine, please visit our website.



[checkhimout.ca/mpox](https://checkhimout.ca/mpox)



Get your second dose of the Mpox Vaccine ahead of Pride season.

[checkhimout.ca/Mpox](https://checkhimout.ca/Mpox)

**HIM** HEALTH INITIATIVE FOR MEN



## Building Healthier Sex Lives, Together.

At HIM we work alongside our community members to build healthier sex lives that are rewarding, fun, bring pleasure, and connection. We accomplish this by collaborating with our community members, community-based organizations, and healthcare providers. Our work has a focus on sharing information about tools and strategies to prevent STI's, HIV, and other infections, as well as decreasing barriers to easily accessible HIV prevention methods. Another focus is providing healthcare services that promotes sexual health in a positive and open manner. All of this contributes to HIM helping people take charge of their sexual health and build healthier lives together.

### Clinical Services and Initiatives:

- HIM Health Centres
- HIV Self-test Kits
- Mpox Vaccination Outreach Clinics
- Wreck Beach STI Testing Outreach Clinics
- Condom and Lube Distribution
- PLUS! Testing Services

### Health Promotions and Interventions:

- The I AM Campaign in BC Interior
- Get Garded Advocacy Campaign
- "It Takes 2" Mpox Vaccination Campaign
- Investigaytors Program
- Survivors Program
- "Working with GBQ and GD Populations" Presentation
- "Combination Prevention for GBQ and GD" Presentation
- HIM Institute Volunteer Training
- A total of 26 health promotion projects took Place across BC

Our community, healthcare providers, and community-based organization have reported back on what they think about our efforts in 2023 – 2024 fiscal year:

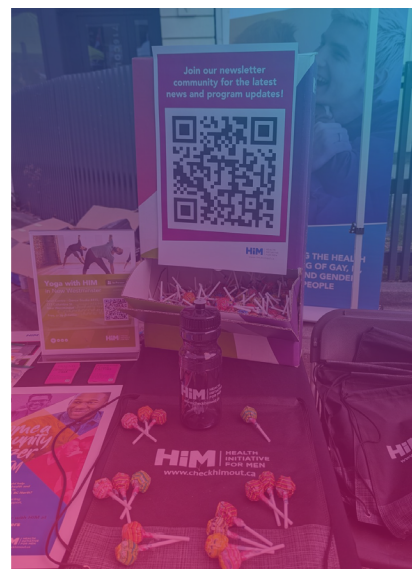
### 1. Capacity to access HIV combination prevention

In 2023-24, 16,520 people accessed appointments at HIM Health Centres – a 17% increase from the previous year (14,171).



*Just wanted to say thank you for the advice, listening and helping to get prep medication and for being understand. I cannot remember the doctor / nurse (apologies), I appreciate the time also and just being understanding.*

**-Anonymous Client**



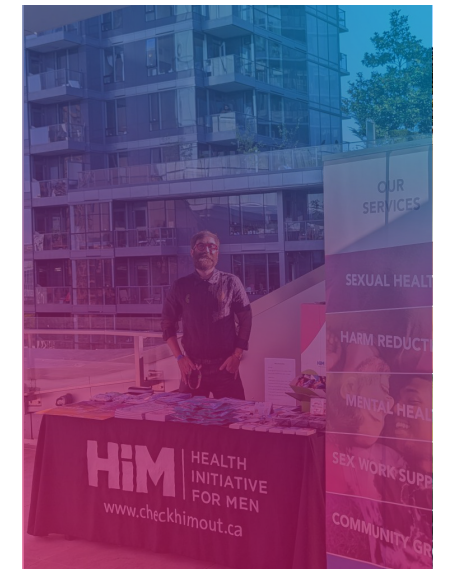
### 2. Increased awareness of HIV prevention and other sexual health options.

93% of community members and service providers told us their knowledge and awareness had increased after engaging with HIM services, workshops, or trainings.



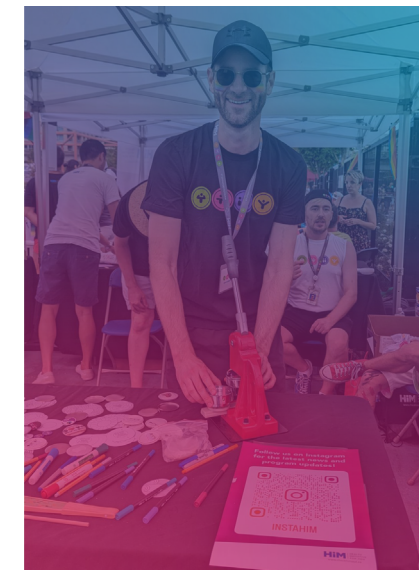
*Learning about the resources available and ways to approach care was really important and insightful.*

**-Health Care Provider Participant**



### 3. Increased uptake of HIV prevention and sexual health options.

61% of health centre clients indicated they have increased their uptake of sexual health options, such as starting PrEP, using condoms, or testing regularly.



### 4. Developing new HIV prevention and clinical services options

Between April 1, 2023, and March 31, 2024, HIM partnered with other organizations and VCH to develop new ways to target and deliver HIV and clinical service opportunities.

- HIV Self Testing Kits
- MPOX Clinics and Vaccines
- Wreck Beach STI Testing



#### 4.1 HIV Self Testing Kits

HIM distributed 1928 HIV Self Test kits BC between April 1 2023 and March 31, 2024. Accessing these kits decreases barriers increasing HIV testing opportunities. People picked up the kits at HIM health centres and by ordering them through the HIM website and having them mailed to them.





### 4.2 Outreach MPOX Vaccination Clinics

HIM successfully hosted 24 MPOX clinics between April 1 2023 and March 31 2024. These events provided an additional 561 vaccinations for our community, along with HIV prevention and clinical service resources.

★★★★☆

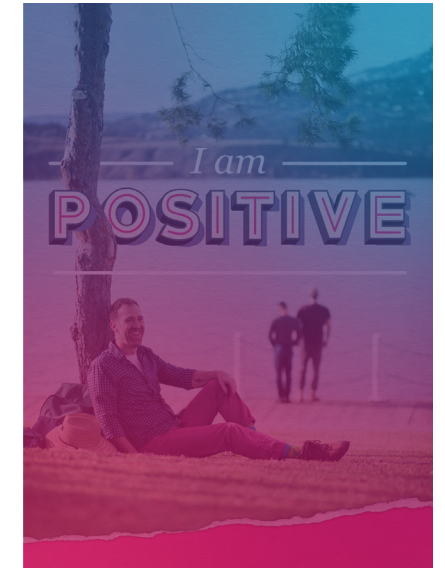
### 5.1 Application of Knowledge (Community)

76% of community partners reported implementing a policy or practice change where they work to better serve our communities after participating in HIM learnings and collaborations.

### 6. Developing New HIV Prevention Health Promotion Tools

HIM worked with community members in developing relevant and timely health promotion tools including

- I AM Campaign
- Survivors Program



### 4.3 Outreach STI Testing Clinics at Wreck Beach

22 HIV/STI testing outreach clinics were held during the summer of 2023 at Wreck Beach, Vancouver. 218 people engaged clinical testing services during these events.

“The emergence of mPOX came as we were still recovering from the pandemic. It taught me so much about being responsive to what was happening in the community and being creative in how we deliver service. I was able to work in an outreach capacity offering immunizations in untraditional healthcare settings. We met clients where they were at – beaches, bars, community spots and parties. It was rewarding to be in community providing preventative measures to those who needed it. It was amazing to see community agencies and public health come together to offer these services. Clients were thankful and appreciative to see such a quick and creative responses, It was hard but fulfilling work. It was truly public health work in action.”

- K. M.M., Public Health Nurse

### 6.1 I AM Campaign

A first of its kind health promotion campaign dedicated to the health care needs and concerns of our communities in the BC Interior. HIM created a series of bespoke images celebrating the diversity found within our communities while highlighting the services and resources available locally.



### 5.1 Application of Knowledge (Community)

76% of community partners reported implementing a policy or practice change where they work to better serve our communities after participating in HIM learnings and collaborations.



★★★★★

### 5. Application of Knowledge (Providers)

92% of health care providers told us they were able to provide improved care to our communities after participating in a HIM workshop, training, or presentation.

“The reminder of letting the patient self-identify first and using their preferred salutation – what’s in the system may not be correct. Sometimes I get confused on how to address or speak about a Trans patient. It was very helpful and interesting. Thank you.

-Webinar participant



### 7. Knowledge of HIV prevention

88% of community partners and 92% of health care providers reported being able to better provide care and services to our communities after participating in a HIM workshop or collaborating with HIM staff.

“I learned about the medications PrEP & PEP. Did not know this previously! Very Informative. Thank you!

- Workshop Participant

## “I AM”

# Our first campaign dedicated to our communities in BC interior

Our I AM campaign, launched in December 2023, is a first-of-its-kind health promotion campaign dedicated to the health care needs and concerns of GBT2Q+ in the BC Interior, and marks HIM’s first health promotion campaign exclusively for a region outside of the Lower-mainland. This campaign was developed as part of our efforts to ensure that 2SLGBTQ+ people, regardless of geography, have access to information, services, and support for their health needs. I AM places a strong emphasis on the often under represented voices from small urban, rural, and remote communities.

Through consultation and collaboration with health care providers, community organizations, and members of the 2SLGBTQIA+ community across the region, HIM has created a series of bespoke images that celebrate the diversity found within our community in the Interior while highlighting the services and resources available locally – with the goal of achieving greater health and wellbeing.

The I AM campaign includes a website resource and accompanying visibility campaign. Through the celebration of identity, each image aims to connect community members with the resources and services they can use to take control of their own health. Images accompanied with messages like I AM TWO-SPIRIT, I AM MARRIED, and I AM DISCREET connect these communities to the mental, social, physical, and sexual health services they might need to increase over-all well-being.

On February 29th 2024, HIM officially launched I AM at the event hosted at the Innovation Theatre in Kelowna bringing together community leaders, local organizations, and representatives from the Interior Health Authority to commemorate the occasion—most notably, some of the local campaign models also made an appearance at the event. The resounding support from various groups and individuals across Kelowna and the BC Interior has been instrumental to the visibility and reach of the I AM campaign. With much excitement in seeing themselves reflected in the campaign, their collective presence and endorsement reinforced the shared commitment to improving access to affirming health services.

Together, we look forward to working towards providing more STI and HIV testing opportunities in this region with the upscaling of our PLUS! Program! Stay tuned.





## On Challenging Depression, Anxiety, and Substance Use

We all know that life can throw a lot of challenges, that can make us feel lonely, or make us question who we are, and sometimes we try to cope with it all. But through a combination of one-on-one counselling, mental health support groups, harm reduction, and substance support groups like contingency management programming, we are able to meet people where they are at and provide the support that they want. This includes our ever-growing safer usage kit mail out system, making sure our community has access to condoms, clean needles, and other supplies across our province. By helping to address depression, anxiety, problematic substance use, and concerns around self-identity, we are able to help maintain the health and vibrancy of our community.

HIM programs and services aimed at addressing anxiety, depression, substance use, and identity in 2023 – 2024 fiscal year included:

- Counselling Services
- After Party Program
- Every Body Community Group
- Re-Wired Community Group
- Survivors Program
- Side By Side Program
- Colouring In Community Group
- PnP & Me Program

See the reporting below on the relevant Protective Factors for Marginalization and Adversity across HIM programs and services in 2023 – 2024 fiscal year:

★★★★☆

**1. Depression:**

62.5% of counselling program clients told us that their feelings of depression decreased after 6-8 sessions with one of our counsellors.

“  
It was a necessary space for me to examine my emotions and assess my next steps, in a supportive and caring environment. I gained some valuable insights and started developing tools and strategies to better take care of my mental health and overall well-being.”

- Individual Counselling Client

★★★★★

**2. Substance Use**

100% of participants in PnP & Me and Side By Side programs told us that they reduced their use of substances like meth.

“

I was given tools to assist in managing my anxiety, dark thoughts, and body image. These were goals I wanted met and was satisfied with how they were discussed.

- Individual Counselling Client”

★★★★★

**6. Safer Usage Kits Mailed Out**

This year we had a total of 675 safer usage kits mailed out across the province, a 19.5% increase from last year.

“

This harm reduction system may truly make the difference in whether I can afford my gender affirming care or not! 100% life saving.

- Ordered HRT needles”

“

I have less shame over my using, I have less fear that if anything happened no one would be there for me.

-PnP & Me Participant”

★★★★★

**3. Self-Acceptance**

96% percent of community members told us that they had a greater sense of Self-Acceptance after attending groups like Translucence, and Every Body.

“

It allowed me to talk a bit about some of the challenges in my life with someone who is trained in LGBTQ+ topics which was very helpful.

- Every Body Participant”

★★★★★

**4. Feeling Connected to Community**

100% of participants in mental health groups like Colouring In, PnP & Me, Afterparty, and Side By Side told us that they now feel more connected to their communities.

“

Just talking about my issues opened a window that allowed me to process some topics and be introspective. It helped me past my blockade that was impeding my relationships with others.

- Translucent Participant”

★★★★☆

**5. Anxiety:**

62.5% of counselling program clients told us that their feelings of anxiety decreased after 6-8 sessions with one of our counsellors.

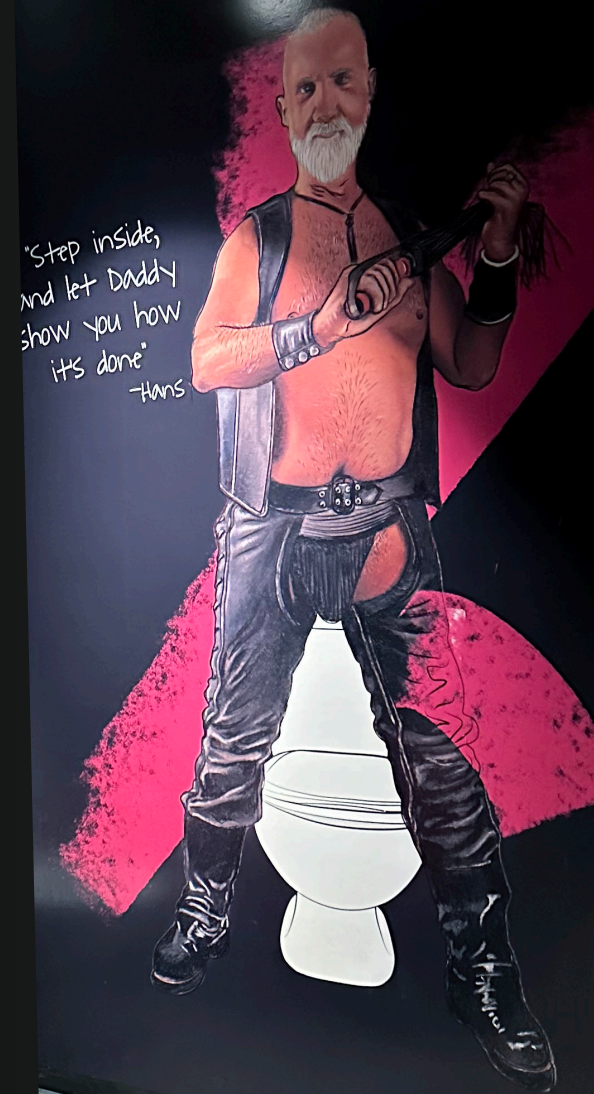
# Health Promotion Through Art: The Potty Buddies

The Potty Buddies is a groundbreaking initiative that merges art, health, and community engagement in a unique and provocative way. This project is a collaboration between The Pumpjack Pub and HIM, aimed at creating a fully immersive health promotion space in Vancouver's gay village. We want to share this space with other organizations that share HIM's vision of GBQ men and gender diverse people building healthy lives together.

At the heart of this project is a series of original artworks developed by local artist @Zaid KBear, depicting members of the communities HIM serves. These artworks have been transformed into vinyl prints that adorn the interior walls of the bathroom stalls at the Pumpjack Pub. Additionally, poster and resource holders are secured throughout the space to include your own original health messaging.

This immersive visual experience allows the local community to see themselves reflected amongst the local models and surrounded by uplifting health promotion messaging. More than just art, this space also serves as a conduit for locally relevant health information and messaging provided by HIM.

We invite community partners to imagine ways they could utilize this space. By mobilizing the potty buddies installation to leverage your health promotion messaging, you are supporting a local artist, promoting health within the community, while also engaging with your audience in a novel and impactful way.



"Keith Haring, Nan Goldin, Félix González-Torres are only a few examples of the hundreds of artists who used art to promote health, rights, and the value of queer lives. Potty Buddies is an example of us listening to and learning from these provocateurs and heroes. Today, we continue their legacy and use art to expose sex positivity, body positivity, and invite our audience into the bathroom stall – and have a conversation."

-Aaron Purdie, Executive Director – HIM



"At The Pumpjack Pub, we've always believed in connecting with our community. That's why we've been proud to partner with the Health Initiative for Men (HIM) for years, hosting events and sharing resources. When we heard about the chance to team up with HIM on an art installation that centres community and health, we jumped at it! We're so happy with how the installation turned out, and we're proud that the Pumpjack Pub is the host of such pioneering initiative which will hopefully inspire our patrons and the broader community to build healthier lives. Thank you HIM!"

-Pumpjack



## Reaching and Engaging Our Communities

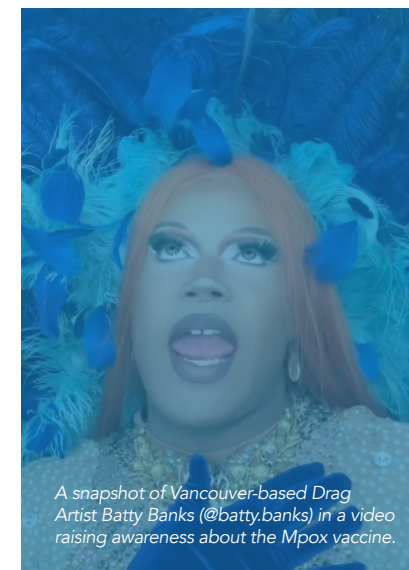
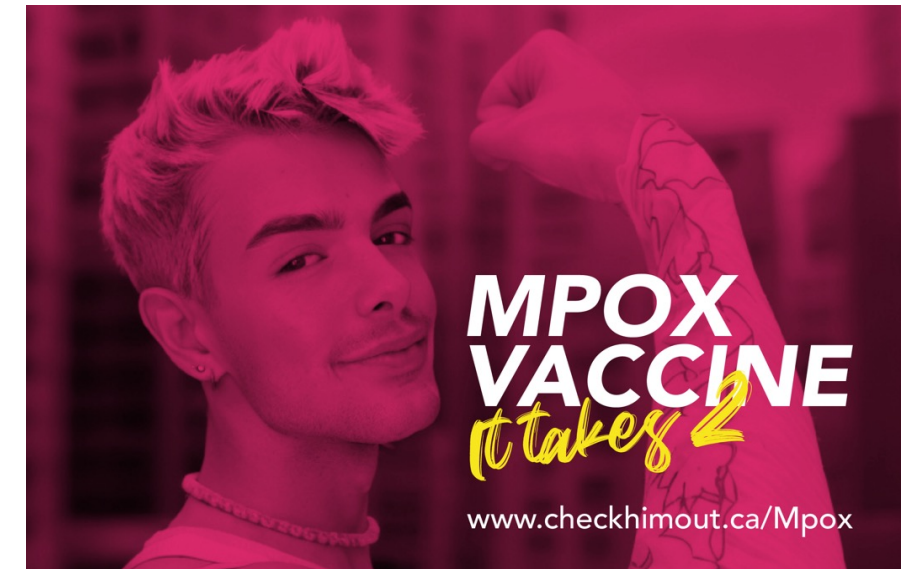
At Health Initiative for Men (HIM), our dedicated in-house Communications team is committed to managing our various channels while continually innovating creative ways to engage with the diverse communities we serve across British Columbia.

During the 2023-24 fiscal year, we faced several challenges that impacted our ability to effectively connect with our communities through online platforms like Facebook and Instagram. Advertising guidelines limited how queer health organizations could utilize these channels, while emerging health issues, such as Mpox, required us to adapt and respond swiftly to ensure our communities remained informed as new information became available.

In response to these challenges, our team developed innovative strategies that leveraged the strong relationships we have with artists and performers in our communities. This collaboration enriched our communication efforts and expanded our reach, allowing us to connect with more individuals than ever before.

### Collaborating with Artist and Performers to Raise Awareness.

In our ongoing effort to engage communities with vital health information, we partnered with talented drag performers and artists for our Mpox vaccination campaign, "It Takes Two." Their creativity and influence played a crucial role in amplifying our message and raising awareness about the importance of vaccination.



*H.I.M not only supported me during my Mpox diagnosis, but the incredible team supports so many members of the queer community on a daily basis. The work they do is outstanding and very much a golden pillar in our community here in Vancouver. They create a safe space for all and have inspired me to continue sharing my experiences to educate others and to work towards ending stigma around sexual health. It is important we recognize all the people who work hard to keep our community safe and everyone at H.I.M does just that!*

**-Gia Metric**



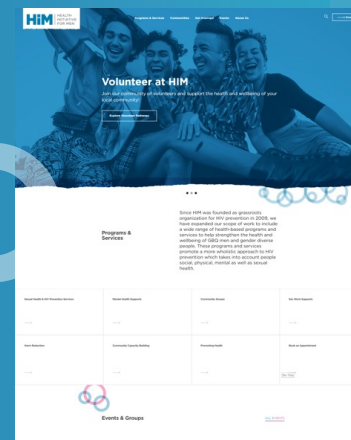
### HIM Website

In 2023, HIM initiated the development of a brand-new website designed to better serve our communities.

Set to launch in late 2024, the new website will feature a refreshed design and enhanced functionality. It will provide community members across the province with intuitive tools to easily navigate HIM's services, ensuring a seamless experience for all users.

**316,616**  
Website Visits

**-10,056**  
Compared to  
2022/2023

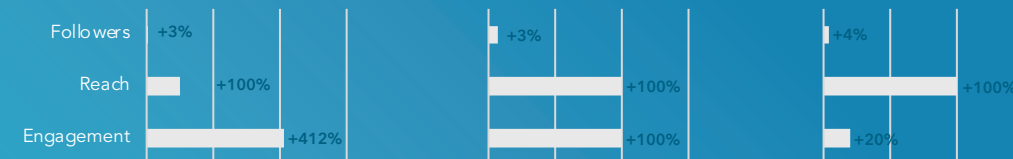


### Followers, Reach, and Engagement Across Social Media Channels:

**f** Facebook  
Health Initiative for Men (HIM)

**i** Instagram  
@instahim

**x** x.com  
@HIMTweets

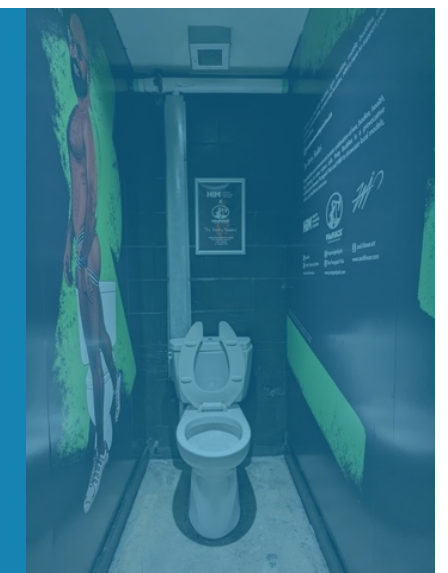


### Creating Space for Health Promotion Through Art

In the fall of 2023, we embarked on an ambitious initiative to create immersive spaces for health promotion within local queer establishments through art installations.

Our first collaboration was with The Pumpjack Pub, where we partnered with a local artist to craft a unique piece that celebrates the beauty and diversity of our communities. This artwork was then adapted and reproduced as vinyl wraps to adorn the bathroom stalls at the pub.

These immersive installations, accompanied by impactful health messages, have established a dedicated space for health promotion, reaching thousands of community members each week.





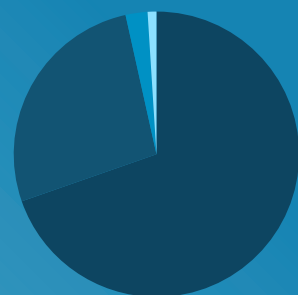
## Fundraising and Rallying Support Behind HIM's Mission

As a registered charity, HIM faces the common operational challenges encountered by many organizations in our sector, such as adapting to evolving community needs and navigating complex funding landscapes. We are fortunate to have strong partnerships with our Health Authority allies, who share our commitment to our mission and invest in our work. We are also deeply grateful for the support of our communities—individuals, groups, and queer establishments—whose generous donations and contributions sustain our efforts. We appreciate the trust placed in us as a charity and a partner of choice.

As our communities face unique challenges that may sometimes be overlooked by funders, there is a pressing need for grassroots, community-led initiatives to address these issues. HIM is dedicated to being an active partner, ready to step in wherever possible. The generosity of our communities is essential, enabling us to fund crucial supports for sex workers and provide vital interventions for survivors of conversion “therapy” and beyond. Their contributions empower us to continue this important work.

### HIM Revenue Mix

The chart below shows the mix of different revenue sources at HIM in proportion to one another:



- Contracts
- Grants
- Donations
- Earned Revenue
- Sponsorship

Contracts and Grants remain to be the largest revenue sources, with a slight growth in donations to 3% compared to 2% in 2022/2023 fiscal year.

### HIM Fund Development Committee

Fund development is a key responsibility of the Board of Directors at HIM. To enhance oversight and strategic direction in this area, the Fund Development Committee was established to collaborate with HIM staff on fundraising strategies and policies.

This fiscal year, with a board redevelopment underway, the Fund Development Committee has been restructured. Zoran Stjepanovic has been appointed as Chair, joined by new members from both the Board and HIM staff.



I'm thrilled to join HIM's Board of Directors this year. With my background in philanthropy, I came on board to strengthen HIM's fundraising efforts, and I'm excited to collaborate with my fellow Board members and HIM staff as the Fund Development Committee Chair.

I was inspired to learn about the community's generous support for HIM in the past, and I look forward to creating new opportunities for community members to engage as donors. Together, we can build stronger relationships with our donor community and enhance our impact.

**Zoran Stjepanovic**  
Chair, Fund Development Committee



### \$10,764 Donation from West End Slo-Pitch Association

In June 2023, HIM was honored to be named the beneficiary of the 2023 WESA Drag Pageant Fundraiser. This event raised nearly \$11,000, which will enable HIM to operate Survivors, a peer-led program dedicated to supporting those affected by conversion efforts.



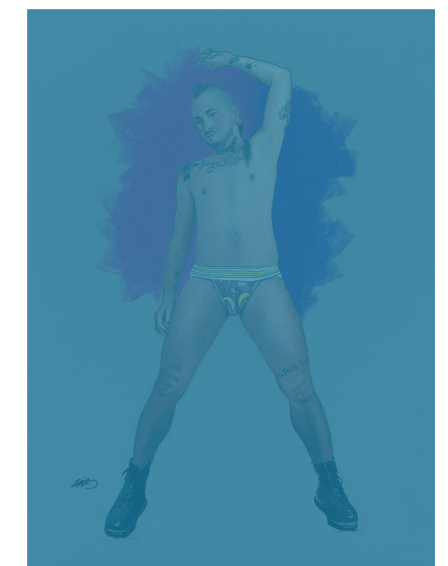
### Continuing to Grow our Community of Monthly Donors

Thanks to the success of our monthly donor activation, “Give HIM a Hand,” for the third consecutive year, we have built our community of monthly donors from the ground up. As a result, we've increased the number of active donors by 15% in 2023/2024.



### Potty Buddies Art Action

In October 2023, HIM launched the Potty Buddies art installation at a community event held at The Pumpjack Pub. During the launch, original paintings from the project were auctioned off, resulting in the sale of three pieces and raising \$2,828 in earned revenue.



### \$10,000 Donation from 100 Gay Men for a Cause

In February 2024, HIM was honored to receive a generous \$10,000 donation from 100 Gay Men for a Cause, a local network of gay men committed to supporting charitable initiatives in the community.



# FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

## INDEPENDENT AUDITORS' 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 financial statements of H.I.M. - Health Initiative for Men Society (the "Society"), which comprise the statement of financial position as at March 31, 2024, and the statements of changes in net assets, operations 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, 2024, and the results of its operations and 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 of satisfactory audit verification. Accordingly, our verification of donation revenue was limited to the amounts recorded in the records of the Society and we were unable to determine whether any adjustments might be necessary to donations revenue, excess (deficiency) of revenue over expenses, and cash flows from operations for the years ended March 31, 2024 and 2023, total assets as at March 31, 2024 and 2023, and net assets at the beginning and end of March 31, 2024 and 2023. The predecessor auditors' opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities

under those standards are further described in the *Auditors' 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 qualified audit opinion.

### OTHER MATTER

The financial statements for the year ended March 31, 2023 were audited by another auditor who expressed a qualified opinion on those financial statements on September 18, 2023 for the reasons described in the *Basis for Qualified Opinion* section.

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

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

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

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

## AUDITORS' 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 auditors' 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 auditors' 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 auditors' 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 policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

*Manning Elliott LLP*

Chartered Professional Accountants  
Vancouver, British Columbia  
September 25, 2024

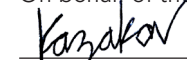

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2024

	2024	2023
<b>Assets</b>		
Current		
Cash	\$ 555,056	\$ 485,302
Accounts receivable	270	45,858
Government remittances recoverable	9,075	9,535
Prepaid expenses	34,716	25,932
	<b>599,117</b>	<b>566,627</b>
Capital assets (Note 4)	104,775	127,305
Intangible assets (Note 5)	34,167	55,074
	<b>\$ 738,059</b>	<b>\$ 749,006</b>
<b>Liabilities</b>		
Current		
Accounts payable & accrued liabilities	\$ 127,391	\$ 17,083
Government remittances payable	19,572	20,077
Deferred revenue (Note 6)	420,780	507,300
Demand loan (Note 9)	13,261	28,863
Current portion of capital lease	-	9,349
	<b>581,004</b>	<b>582,672</b>
<b>Net Assets</b>		
Invested in capital assets & intangible assets	\$ 125,681	\$ 144,167
Unrestricted	31,374	22,167
	<b>157,055</b>	<b>166,334</b>
	<b>\$ 738,059</b>	<b>\$ 749,006</b>

ECONOMIC DEPENDENCE (Note 8)  
LEASE COMMITMENTS (Note 11)

On behalf of the Board:

 Ben Kazakov, Board Secretary  
 Kevin Truong, Board Treasurer

## STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2024

	Invested in Capital and Intangible Assets	Unrestricted	Balance
<b>2024</b>			
Net assets, beginning of year	\$ 144,167	\$ 22,167	\$ 166,334
(Deficiency) Excess of revenues over expenses for the year	(76,986)	67,707	(9,279)
Purchase of capital assets	33,549	(33,549)	-
Repayment of capital lease	9,349	(9,349)	-
Repayment of demand loan	15,602	(15,602)	-
<b>Net assets, end of year</b>	<b>\$ 125,681</b>	<b>\$ 31,374</b>	<b>\$ 157,055</b>
<b>2023</b>			
Net assets, beginning of year	\$ 103,645	\$ 14,219	\$ 117,864
Excess (deficiency) of revenue over expenses for the year	(58,428)	106,898	48,470
Purchase of capital assets	24,013	(24,013)	-
Purchase of intangible assets	52,695	(52,695)	-
Repayment of capital lease	7,412	(7,412)	-
Repayment of demand loan	14,830	(14,830)	-
<b>Net assets, end of year</b>	<b>\$ 144,167</b>	<b>\$ 22,167</b>	<b>\$ 166,334</b>



## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
<b>REVENUE</b>		
Grants (Note 12)	\$ 2,478,098	\$ 2,163,200
Donations, fundraising, registration and other	67,041	48,720
Interest and investment income	15,738	6,429
	<b>\$ 2,560,877</b>	<b>\$ 2,218,349</b>
<b>EXPENSES</b>		
Advertising and promotion	\$ 82,972	\$ 71,144
Amortization of capital assets	56,072	54,414
Amortization of intangible assets	20,907	4,014
Board and meeting	2,350	1,277
Insurance	6,291	7,175
Interest and bank charges	4,360	4,403
Interest on demand loan	2,855	6,621
Office and miscellaneous	40,493	28,482
Professional development	8,450	3,599
Professional fees	37,877	17,521
Project supplies and services	175,268	102,421
Rent	269,719	221,969
Subcontracts	113,284	77,347
Telephone	66,355	64,668
Travel	27,343	29,031
Wages and benefits (Note 7)	1,650,857	1,472,508
Website maintenance	4,696	3,285
	<b>\$ 2,570,156</b>	<b>\$ 2,169,879</b>
<b>(Deficiency) Excess of revenue over expenses for the year</b>	<b>\$ (9,279)</b>	<b>\$ 48,470</b>

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2024

	2024	2023
<b>Operating activities</b>		
(Deficiency) excess of revenues over expenses for the year	\$ (9,279)	\$ 48,470
<b>Items not affecting cash:</b>		
Amortization of capital assets	56,079	54,414
Amortization of intangible assets	20,907	4,014
	<b>67,707</b>	<b>106,898</b>
<b>Changes in non-cash working capital:</b>		
Accounts receivable	45,588	(15,708)
Government remittances recoverable	460	(3,710)
Prepaid expenses	(8,784)	1,898
Accounts payable and accrued liabilities	110,308	(3,727)
Government remittances payable	(505)	-
Deferred revenue	(86,520)	122,781
	<b>60,547</b>	<b>101,534</b>
	<b>\$ 128,254</b>	<b>\$ 208,432</b>
<b>Investing activities</b>		
Purchase of capital assets	(33,549)	(24,013)
Purchase of intangible assets	-	(52,695)
	<b>(33,549)</b>	<b>(76,708)</b>
<b>Financing activities</b>		
Repayments of demand loan	(15,602)	(14,830)
Repayment of capital lease	(9,349)	(7,412)
	<b>(24,951)</b>	<b>(22,242)</b>
<b>Increase in cash during the year</b>	<b>69,754</b>	<b>109,482</b>
<b>Cash, beginning of year</b>	<b>485,302</b>	<b>375,820</b>
<b>Cash, end of year</b>	<b>\$ 555,056</b>	<b>\$ 485,302</b>

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 2024

### 1. PURPOSE OF THE SOCIETY

The Health Initiative for Men Society (the "Society") is a non-profit organization incorporated under the Societies Act of British Columbia effective December 5, 2007. As a registered charity, the Society is not subject to income taxes under section 149(1)(f) of the Income Tax Act (Canada).

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. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CPA Handbook - Accounting. Financial statements prepared in accordance with ASNPO are also in accordance with Canadian generally accepted accounting principles ("GAAP").

These financial statements have, in management's opinion, been prepared within reasonable limits of materiality using the significant accounting policies noted below:

#### (a) Cash

Cash is defined as cash on hand and cash on deposit.

#### (b) Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis using the following methods:

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

The Society's policy is to record a write-down to a capital asset's fair value or replacement cost when conditions indicate that a capital asset is impaired. Such conditions include when the capital asset no longer contributes to the Society's ability to provide goods and services or when the value of future economic benefits or service potential associated with the capital asset is less than its net carrying amount. Write-downs are recognized in the statement of operations and are not reversed.

#### (c) Intangible assets

Intangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives. The Society's intangible assets consist of its website, amortized over 3 years, and computer software, amortized over 5 years.

#### (d) Revenue recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are deferred and recognized as revenue in the year in which the related expenses are incurred.

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

Contributions received in the current period that are related to programs and events of the subsequent period are deferred and recognized as revenue in the period in which the programs and events are provided and the related expenses are incurred.

Contributions restricted for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital asset.

Interest and investment revenue are recognized in the period in which they are earned and collection is reasonably assured.

All other revenue is recorded when earned.

#### (e) Contributed services and materials

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

#### (f) Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the valuation of accounts receivable, the determination of the useful lives of capital and intangible assets used for calculating amortization, the measurement of deferred revenue, the amounts recorded as accrued

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 2024

liabilities and disclosures about contingencies and commitments at the date of the financial statements.

#### (g) Financial instruments

##### Measurement

The Society's financial instruments consist of cash, accounts receivable, accounts payable and demand loan. The Society initially measures all of its financial assets and financial liabilities at fair value. The Society subsequently measures all of its financial assets and financial liabilities at amortized cost.

##### Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down that is determined is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of any improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations in the period in which it is determined.

##### Transaction costs

Transaction costs are recognized in the statement of operations in the period incurred, except for financial instruments that will be subsequently measured at amortized cost. Transaction costs associated with financial instruments measured at amortized cost are capitalized and are included in the acquisition cost or deducted against proceeds on disposal.

### 3. FINANCIAL INSTRUMENTS RISKS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as at March 31, 2024, which remain unchanged from the prior year.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society is exposed to this risk mainly in respect of its accounts receivable. The Society maintains, if deemed necessary, provision for potential credit losses, and any such losses to date have been within management's expectations, as the majority of receivables are from government sources. Management has determined

the Society's credit risk to be minimal and will continue to monitor receivables to mitigate any potential credit risk. As at March 31, 2024 and 2023, management has determined no allowance for doubtful accounts is not considered necessary.

#### Liquidity risk

Liquidity risk is the risk that the Society cannot repay its obligations as they become due. The Society is exposed to this risk mainly in respects to its accounts payable and demand loan. The Society reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and monitors its cash balances and cash flows generated from operations against its anticipated, committed, and contemplated outflows. The Society has pro-actively works with its funders, vendors and creditors and anticipates that its cash reserves will adequately minimize liquidity risk.

#### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

#### Currency risk

Currency risk is the risk to the Society's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Society is not exposed to foreign currency exchange risk, as all financial instruments are denominated in Canadian dollars.

#### 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. The Society is exposed to interest rate risk primarily through its interest rate on the demand loan and credit facilities. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities.

#### 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 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 is not exposed to other price risk.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED MARCH 31, 2024

#### 4. CAPITAL ASSETS

	Cost	Accumulated Amortization	2024 Net book value	2023 Net book value
Computer equipment	\$ 77,656	\$ 76,011	\$ 1,645	\$ 21,070
Furniture and equipment	56,185	53,328	2,857	5,927
Leasehold improvements	313,205	212,932	100,273	100,308
	<b>\$ 447,046</b>	<b>\$ 342,271</b>	<b>\$ 104,775</b>	<b>\$ 127,305</b>

#### 5. INTANGIBLE ASSETS

	Cost	Accumulated Amortization	2024 Net book value	2023 Net book value
Computer software	\$ 14,104	\$ 14,104	\$ -	\$ 3,824
Website	51,250	17,083	34,167	51,250
	<b>\$ 65,354</b>	<b>\$ 31,187</b>	<b>\$ 34,167</b>	<b>\$ 55,074</b>

#### 6. DEFERRED REVENUE

Deferred contributions consist of contributions received for in advance for future programs and events and are recognized as revenue in the period in which the programs and events are provided and the related expenses are incurred, in accordance with the accounting policy in Note 2(d).

	2024	2023
Balance, beginning of year	\$ 507,300	\$ 384,519
Amounts received during the year	2,015,894	2,289,877
Amounts recognized as revenue during the year	(2,102,414)	(2,167,096)
Balance, end of year	<b>\$ 420,780</b>	<b>\$ 507,300</b>

Deferred revenue is comprised of the following:

	2024	2023
Vancouver Coastal Health Authority	\$ 404,715	373,796
Fraser Health Authority	16,065	15,020
Public Health Agency of Canada	-	106,484
Provincial Health Services Authority	-	12,000
	<b>\$ 420,780</b>	<b>\$ 507,300</b>

Deferred revenue in the amount of \$2,102,414 (2023 - \$2,289,887) has been recognized in grants revenue in the statement of operations.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED MARCH 31, 2024

#### 7. REMUNERATION OF DIRECTORS, EMPLOYEES AND CONTRACTORS

The B.C. Societies Act requires the Association to disclose the remuneration paid to directors during the year and the remuneration paid to all employees and contractors whose remuneration during the year was at least \$75,000.

In 2024, there were seven (7) employees and/or contractors whose annual remuneration met this criteria for a combined total of \$592,030 (2023 – six (6) employees and/or contractor whose annual remuneration met this criteria for a combined total of \$506,922). No directors were remunerated in 2024 or 2023.

#### 8. ECONOMIC DEPENDENCE

The Society receives a majority of its funding from Vancouver Coastal Health, Public Health Agency of Canada, and the Fraser Health Authority. These funders provide the Society with 87% of their revenues (2023 - 87%).

#### 9. DEMAND 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.

#### 10. LINE OF CREDIT

The Society has a line of credit of \$25,000 with TD Canada Trust bank. The terms are an annual interest rate of prime +4.85%. As at March 31, 2024, the Society has not drawn from its line of credit (2023 - \$Nil).

#### 11. LEASE COMMITMENTS

The Society has leased premises which will expire on July 31, 2027. The minimum payments under this agreement for the future years are anticipated to be as follows:

2025	\$ 143,955
2026	156,370
2027	162,400
2028	54,133
	<b>\$ 516,858</b>

#### 10. GRANTS REVENUE

Grants revenue is comprised of the following:

	2024	2023
Vancouver Coastal Health	\$ 1,590,253	\$ 1,456,575
Government of Canada	427,035	294,425
Fraser Health Authority	197,488	180,235
Other government grants	202,023	218,713
Non-government funding grants	61,299	13,252
	<b>\$ 2,478,098</b>	<b>\$ 2,163,200</b>

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