

HEALTH INITIATIVE FOR MEN

HIM IS DEDICATED TO STRENGTHENING THE HEALTH & WELL-BEING GBQ MEN AND GENDER DIVERSE PEOPLE

ANNUAL REPORT

APRIL 1ST, 2022 – MARCH 31ST, 2023

HiM | HEALTH INITIATIVE FOR MEN

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Message from the Executive Director

Navigating Challenges, Fostering Change, and Celebrating Success

As we reflect on the achievements of the Health Initiative for Men (HIM) over the past year, it is evident that our organization has continued to evolve, adapt, and make a significant impact in the communities we serve. This year presented both challenges and opportunities, and HIM seized every chance to collaborate, innovate, and contribute to the health and well-being of gay, bi, queer men, and gender-diverse people.

Responding the mpox Outbreak:

One of the notable highlights of the year was HIM's proactive response to the mpox (monkeypox) outbreak. Recognizing the urgency of the situation, HIM collaborated closely with local health authorities to launch the "mpox is here, and HIM is here for you" campaign. This initiative aimed to promote vaccination and disseminate crucial information about mpox, demonstrating our commitment to public health and community well-being.

Expanding the Health Centre on Davie Street:

Acknowledging the increasing demand for our services, HIM took a significant step by expanding our Health Centre on Davie Street. This expansion will be essential to accommodate the growing patient and client volumes, ensuring that we continue to provide accessible and high-quality healthcare services to those who rely on us.

PnP & Me Contingency Management Program:

The impact of our PnP & Me Contingency Management program cannot be overstated. This innovative program has brought about significant positive changes in the lives of gay, bi, queer men, and gender-diverse individuals involved in sexualized substance use. Through the power of Peer Leadership, participants witnessed transformative experiences, emphasizing the strength of community support in achieving positive outcomes.

Forging New Partnerships:

Throughout the year, HIM actively pursued new partnerships to enhance our reach and impact. Collaborations with esteemed organizations such as the Movember, Community Based Research Centre and VIIV Healthcare have allowed us to leverage collective expertise and resources, fostering a more comprehensive approach to community health.

Acknowledging our heroes:

As we celebrate our achievements, it is crucial to express gratitude to the dedicated staff, volunteers, nurses, and community partners who have played a pivotal role in making HIM's work possible. Their tireless efforts, creativity, and unwavering commitment have been instrumental in the success of our initiatives.

In 2023, HIM demonstrated resilience, adaptability, and a commitment to community health. As we look to the future, we remain steadfast in our mission to advance the health and well-being of gay, bi, queer men, and gender-diverse people, guided by our values of inclusivity, diversity, and community empowerment.



AARON PURDIE
EXECUTIVE DIRECTOR

Board Chair Message:
HIM Board of Directors: Innovating Inclusive Leadership in 2022/2023

In 2022, the HIM Board of Directors began a process to restructure its leadership model to one that prioritizes diversity, inclusion, and collaboration. Board leadership will now be divided amongst three different co-chairs, each of whom will facilitate three distinct functions of the board: health advisory, programs advisory, and structure and support (governance). With this new structure, we aim to establish a more horizontal, inclusive, and collaborative form of leadership and decision-making that will better support the core functions of the organization

1. The Health Advisory Group:

The creation of the Health Advisory Group on the Board signifies a commitment to inform decision-making in the healthcare sector. Comprising healthcare professionals and those interested in health, this group will play a crucial role in guiding HIM's initiatives related to mental health, sexual health, and health promotion, while continuing to stay up-to-date on emerging trends in STBBIs. This group's expertise will also extend to health advocacy for increased access to medications and services.

2. Programs Advisory Group:

The Programs Advisory Group was created to ensure that HIM's programs continue to align and evolve with the ever-changing needs of the community. This group will engage in program evaluation, quality improvement, and community consultation to be relevant and responsive to the communities we serve. In addition to this, the group will also work on communications and community engagements to stay transparent with our communities.

3. Structure and Support Group:

The Structure and Support Group will work alongside the Executive Director to uphold the fiscal and operational responsibilities of the organization, including finances, human resources, secretariat, and general administration for the Board. This group reframes the traditional function of "governance" to one that revolves around enabling and supporting the work of the Board and the organization as a whole.

Each of these three advisory groups will be led by a designated chairperson(s), who altogether, will share leadership within the Board of Directors. These Board co-chairs will serve as leaders and facilitators, guiding the collaborative efforts of their respective groups. By distributing leadership responsibilities in this way, we aim to move beyond traditional assumptions about the role of a Board and a practice of governance where leadership is dynamic, shared, and inclusive.

In conclusion, the 2022/2023 year has been a year of transformation for the board - one where a major paradigm shift in leadership and governance has begun. I wish to thank each and every one of our staff members and volunteers, whose unwavering commitment and incredible work ethic has provided the organization with the stability and foundation needed for such a transition to occur. And, as I step down from my role as Board Chair and handover the steering wheel to our new inclusive Board structure, I am hopeful – and excited – to see all the innovations and successes we can achieve together in advancing our queer and trans communities' health and wellness.



TRIBESTY NGUYEN
BOARD CHAIR

BOARD MEMBERS AND HIM STAFF

BOARD OF DIRECTORS

Tribesty Nguyen - Chair

Benjamin Kazakov

Mark Sutherland

Sahil Kumar

Kevin Truong

Conner Copeman

STAFF

Aaron Purdie - Executive Director

José Álvaro Aliseda

Kartik Arora

Hans Bosgoed

Daniel Boyle

Joshua Cleaver

Tyler Cuddahy

Remy Quiroga

Zaid Elbitar

Shain Gillick

Lance Hansen

Spencer Johnston

Louis Lin

Alvaro Luna

Matthew

Brian Portner

Simon Rayek

Eduardo Rosales

David Russell

Wilbur Turner

Dylan Wall

Kyle Wilson

Evan Matchett-Wong

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/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

HIM HEALTH CENTRES

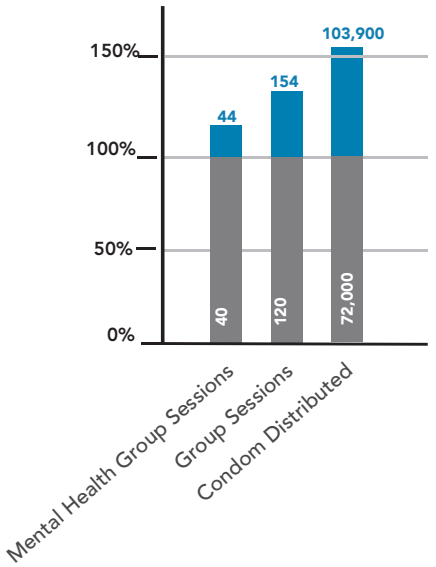
After the pandemic it was clear that, to move forward, HIM needed to investigate how to improve client experience and how clients were accessing clinical services as the demand of clients had shifted. Consultation with VCH staff and management took place and problems with the booking system and the role of the Volunteer receptionist were identified. Implementation of a new booking system and the introduction of a second Medical Officer Assistant are expected to roll out in the next fiscal year. A new role for a Davie Health Centre Peer Navigator will be designed to connect clients with services in a better way.

KEY PROGRAM INITIATIVES

Counselling Support: In 2022, HIM expanded its counselling team and hosted six practicum students. With the team's expansion, we received approximately 250 applications in the past year. We successfully connected 160 of those individuals with our trusted professional counselors. The expansion also allowed us to reduce barriers and increase accessibility for community members, ultimately resulting in no waitlist for over half of the year. Community Groups: Community programming was responsive to a post-pandemic population seeking opportunities to connect socially and engage in group physical activity. Consultation led to community leaders bringing in new activities like biking, swimming, running, and more. Community dialogues became more requested with a need for spaces that could allow folks to reconnect, learn, and share knowledge. Apart from existing community groups for mental, sexual, physical, and social health, new groups were introduced such as Coloring In and TRANSlucent – a group designed by and for our diverse populations to create safe spaces for them to come together and discuss their experiences in a supportive environment. Harm Reduction: We have seen increased activation and use of our province-wide harm reduction mail-out program across all health authority regions. Interestingly, there have been several very large orders to remote communities, both for local distribution by community members and for larger events. During the past Pride season, we hosted drug testing at the HIM office with future plans to conduct drug testing at Pride in more accessible spaces for community members. Additionally, we have successfully completed the first year of our PnP & Me program. Three cohorts have gone through the program, and we have trained two peers to help support both the counselling program and social drop-in component. PnP & Me has fostered a strong sense of community for participants, and the social drop-in continues to connect people to care and the counselling program. Mpox Response: Over the past year, Mpox was a major concern for the communities we serve. By successfully mobilizing health promotion campaigns ("Mpox is here, but HIM is here for you") and knowledge translation and exchange efforts, we limited potential impact on our community. We are now looking ahead at how we might incorporate Mpox care into our ongoing programs and services and how it might impact our future health promotion efforts. More Health Promotion: We launched the Investigaytors program, which equips participants with social connections, health knowledge, and community-based research skills, further empowering them to be health leaders in their communities. The program's first year focuses on developing capacity among the participants and conducting research analysis. PLUS Testing: In the Northern and Interior Health Regions, PLUS continues to provide access to STI testing and other sexual health resources to GBT2Q+ individuals. We have increased outreach efforts to these communities with the goal of enhancing community member participation in regional programming like PLUS. In addition to the Kelowna Pride festival, HIM was also present at the Prince George Pride Picnic as well as the Peak Pride Festivals at Sunpeaks (Kamloops) and Silver Star (Vernon). PLUS locations include Nelson, Kamloops, Penticton, Kelowna, and Prince George. In communities where a PLUS event does not occur, GBT2Q+ individuals can still access our PLUS "on-the-go" service, which connects them directly with a HIM staff member and a health authority nurse for their region, offering health navigation and access to testing and other sexual health resources through a call or text.

Service Output Indicators

BLUE: Performance Level
GREY: Contract Targets



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

SERVICE OUTPUT INDICATORS

PROGRAM DELIVERABLES

VOLUNTEERS
# of trained volunteers

GROUPS & COUNSELLING
# of group sessions
# of hours of group sessions
# of unique attendees at closed group sessions

COMMUNITY ENGAGEMENT & KNOWLEDGE TRANSLATION
# of venue-based outreach events
# of festival-related events
# of condoms distributed

 # OF PRINT ITEMS DISTRIBUTED
condom boxes
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	15	17	14	21	**67**
Groups & Counselling					
# of group sessions	42	38	39	35	**154**
# of hours of group sessions	66	59	62	54	**241**
# of unique attendees at open group sessions	494	456	379	341	**1670**
Community Engagement & Knowledge Translation					
# of venue-based outreach events	23	23	26	17	**89**
# of festival-related events	3	8	1	1	**13**
# of condoms distributed	49,600	56,600	53,200	48,400	**207,800**
Print Items Distributed					
# of condom boxes distributed	24,800	28,300	26,600	24,200	**103,900**
# of website visits	59,101	82,264	62,992	64,305	**268,662**
Clinics					
# of total HIV tests *	1023	990	964	884	**3,861**
# of STI tests*	1308	1299	1374	884	**4,865**
# of hours clinic is open	590	580	566	608	**2,344**
# of clients (phone consultation)	1228	985	1051	1277	**4,541**
# of clients seen in person	1932	1986	1832	1821	**7,571**

** for HIM on Davie and HIM on The Drive only*

FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

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 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, 2023, 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, 2023, 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, 2023 and 2022, current assets as at March 31, 2023 and 2022, and net assets as at April 1 and March 31 for both the 2023 and 2022 years. Our audit opinion on the financial statements for the year ended March 31, 2022 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 audit'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, BC
September 18 2023

mahmoud virani inc
chartered professional accountant

STATEMENT OF FINANCIAL POSITION

For the year ended March 31		2023		2022
Assets				
Current				
Cash	**$**	**485,302**	$	375,820
Accounts receivable		**45,858**		30,150
GST receivable		**9,535**		5,825
Prepaid expenses		**25,932**		27,830
		566,627		439,625
Long-term				
Tangible capital assets (note 4)		**127,305**		157,706
Intangible capital assets (note 5)		**55,074**		6,393
		182,379		164,099
	$	**749,006**	$	603,724
Liabilities				
Current				
Accounts payable & accrued liabilities	**$**	**17,083**	$	24,492
Employee deductions payable		**20,077**		16,395
Deferred contributions (note 6)		**507,300**		384,519
Loan (note 9)		**28,863**		43,693
Current portion of capital lease (note 7)		**9,349**		7,412
		582,672		476,511
Long-term				
Obligation under capital lease (note 7)		**-**		9,349
	$	**-**	$	9,349
Net Assets				
Invested in capital assets	**$**	**144,167**	$	103,645
Unrestricted		**22,167**		14,219
		166,334		117,864
	$	**749,006**	$	603,724

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.
On behalf of the Board:

Director Tribesty Nguyen, Board Chair

Director Kevin Truong, Board Treasurer

STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31	Invested in Capital Assets	Unrestricted	**Total**
2023			
Balance, beginning of year	$ 103,645	$ 14,219	**$ 117,864**
Excess (deficiency) of revenue over expenses	(58,428)	106,898	**48,470**
Purchase of tangible capital assets	24,013	(24,013)	–
Purchase of intangible capital assets	52,695	(52,695)	–
Principal payments on capital lease obligation	7,412	(7,412)	–
Repayment of loan	14,830	(14,830)	–
Balance, end of year	**144,167**	**22,167**	**166,334**
2022			
Balance, beginning of year	$ 115,011	$ 54,191	**$ 169,202**
Excess /(deficiency) of revenue over expenses	(63,993)	12,655	**(51,338)**
Purchase of tangible capital assets	30,123	(30,123)	–
Principal payments on capital lease obligation	7,601	(7,601)	–
Repayment of loan	14,903	(14,903)	–
Balance, end of year	**$ 103,645**	**$ 14,219**	**$ 117,864**

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		2023		2022
REVENUE				
Vancouver Coastal Health grants	**$**	**1,407,075**	$	1,140,087
Government of Canada grants		**294,425**		285,946
Fraser Health Authority grants		**180,235**		180,235
Donations and other revenue		**48,720**		43,326
Other government grants		**268,213**		158,629
Non-government funding grants		**13,252**		45,544
Interest & other income		**6,429**		-
	$	**2,218,349**	$	1,853,767
EXPENSES				
Advertising and promotion	**$**	**71,144**	$	37,969
Amortization		**58,428**		63,993
Bank and interest charges		**4,403**		3,134
Board and meeting		**1,277**		775
Insurance		**7,175**		4,336
Interest on capital leases (note 7)		**6,621**		9,379
Office and miscellaneous		**28,482**		24,562
Professional development		**3,599**		1,613
Professional fees		**17,521**		15,969
Project supplies and services		**102,421**		92,310
Rent		**221,969**		211,070
Salaries and benefits		**1,472,508**		1,324,182
Subcontracts		**77,347**		38,479
Telephone		**64,668**		57,902
Travel		**29,031**		14,628
Website maintenance		**3,285**		4,804
	$	**2,169,879**	$	1,905,105
Excess / (Deficiency) of revenue over expenses	**$**	**48,470**	$	(51,338)

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		2023		2022
Cash flows from operating activities				
Excess/(deficiency) of revenue over expenses	**$**	**48,470**	$	(51,338)
Amortization of capital assets		**58,428**		63,993
		106,898		12,655
Non-cash working capital balances				
Accounts receivable	**$**	**(15,708)**	$	(10,479)
GST recoverable		**(3,710)**		(288)
Prepaid expenses		**1,898**		30,964
Accounts payable, accrued liabilities & employee deductions		**(3,727)**		(31,370)
Deferred contributions		**122,781**		90,866
Net cash flows generated from operating activities	**$**	**208,432**	$	92,348
Investing activities				
Purchase of tangible capital assets	**$**	**(24,013)**	$	(30,123)
Purchase of intangible capital assets		**(52,695)**		-
Net cash flows used in investing activities	**$**	**(76,708)**	$	(30,123)
Financing activities				
Repayment of obligation under capital lease	**$**	**(7,412)**	$	(7,601)
Repayments of loan		**(14,830)**		(14,903)
Net cash flows generated from operating activities	**$**	**(22,242)**	$	(22,504)
Net increase in cash	**$**	**109,482**	$	39,721
Cash, beginning of year		**375,820**		336,099
Cash, end of year	**$**	**485,302**	$	375,820

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 2023, 6 employees had remuneration in excess of $75,000, for a total of $506,922. (2022 - 5 employees - $409,882). These amounts include employee benefits. No directors received remuneration during 2023 & 2022. No contractors received remuneration in excess of $75,000 in 2023 or 2022.

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 assetsare 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

4. TANGIBLE CAPITAL ASSETS

2023		Cost		Accumulated Amortization		Net book value
Computer equipment	$	74,289	$	53,219	$	21,070
Furniture and equipment		29,505		27,883		1,622
Leasehold improvements		290,953		190,645		100,308
Assets under capital lease		21,525		17,220		4,305
	$	416,272	$	288,967	$	127,305

2022		Cost		Accumulated Amortization		Net book value
Computer equipment	$	65,734	$	32,216	$	33,518
Furniture and equipment		27,059		22,227		4,832
Leasehold improvements		277,941		167,195		110,746
Assets under capital lease		40,276		31,666		8,610
	$	411,010	$	253,304	$	157,706

5. INTANGIBLE CAPITAL ASSETS

2023		Cost		Accumulated Amortization		Net book value
Computer software	$	14,104	$	10,280	$	3,824
Website		51,250		-		51,250
	$	65,354	$	10,280	$	55,074

2022		Cost		Accumulated Amortization		Net book value
Computer software	$	12,659	$	6,266	$	6,393
Website		17,824		17,824		-
	$	30,483	$	24,090	$	6,393

NOTES TO THE FINANCIAL STATEMENTS

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:

		2023		2022
Balance, beginning of year	$	384,519	$	273,653
Externally restricted contributions received		2,289,877		1,920,550
Externally restricted contributions utilized		(2,167,096)		(1,809,684)
Balance, end of year	$	507,300	$	384,519

		2023		2022
Vancouver Coastal Health Authority	$	373,796	$	316,001
Public Health Agency of Canada		106,484		-
Fraser Health Authority		15,020		-
Provincial Health Services Authority		12,000		-
Interior Health Authority		-		49,497
Non-government		-		10,000
Government of Canada		-		5,271
Other government		-		3,750
	$	507,300	$	384,519

7. CAPITAL LEASE OBLIGATION

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

		Photocopier
Interest rate		52.32%
Maturity date		March 2024
Current portion of balance outstanding	$	9,349
Non-current portion of balance outstanding		-
Balance outstanding	$	9,349
Aggregate payments required in 2024		12,204
Aggregate payments required in 2025		-
Aggregate payments required in 2026		-
Aggregate payments required in 2027		-
Total aggregate payments required	$	12,204
Capital lease interest expense	$	6,602

NOTES TO THE FINANCIAL STATEMENTS

8. ECONOMIC DEPENDENCE

The Society is economically dependent on funding from the Federal & Provincial Government for its ongoing operations. The Society received 85% of its revenues from these contributors during 2023 (87% - 2022), 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 2024		17,860
Estimated repayments in 2025		13,813
Estimated repayments in 2026		-
Estimated repayments in 2027		-
	$	31,673

10. COMMITMENTS

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

Payments required in 2024		111,390
Payments required in 2025		37,920
Payments required in 2026		-
Payments required in 2027		-
Aggregate payments required	$	149,310

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