

Encompass Support Services Society

Financial Statements

For the year ended March 31, 2023

Encompass Support Services Society

Financial Statements

For the year ended March 31, 2023

	Page
Independent Auditors' Report	2 - 4
Financial Statements	
Statement of Financial Position	5
Statement of Changes in Net Assets	6
Statement of Operations	7
Statement of Cash Flows	8
Notes to Financial Statements	9 - 15
Schedules of Operations - Homelessness Programs	16
Schedules of Operations - MCFD South Fraser Contracts	17 - 18
Schedules of Operations - MCFD Youth Residential	19

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Encompass Support Services Society

Qualified Opinion

We have audited the financial statements of Encompass Support Services Society, which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the 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, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards applicable for Not-For-Profit organizations ("ASNPO").

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Society derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to 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 this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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 ASNPO, 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.



INDEPENDENT AUDITOR'S REPORT, continued

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ◆ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT, continued

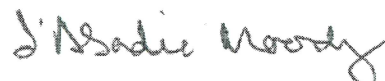
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles in ASNPO have been applied on a basis consistent with that of the preceding year.

Langley, British Columbia
September 12, 2023



Chartered Professional Accountants

Encompass Support Services Society
Statement of Financial Position

March 31

2023

2022

Assets

Current

Cash (Note 2)	\$ 886,237	\$ 742,929
Investments (Note 3)	-	200,250
Accounts receivable	170,494	337,839
Tax rebates recoverable	110,771	68,926
Prepaid expenses and deposits	18,020	30,854

1,185,522 1,380,798

Investments (Note 3) 205,065 1,813

Capital assets (Note 4) 5,594,058 4,782,481

\$ 6,984,645 **\$ 6,165,092**

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 152,009	\$ 602,285
Accrued wages and benefits payable	273,750	272,186
Government remittances payable	78,108	70,886
Deferred contributions (Note 5)	614,464	483,417
Current portion of long-term debt (Note 6)	39,911	38,378

1,158,242 1,467,152

Long-term debt (Note 6) 1,363,731 1,403,642

Deferred capital contributions (Note 7) 3,512,840 2,682,718

6,034,813 5,553,512

Commitments (Note 8)

Net assets

Internally restricted (Note 9)	6,294	15,680
Invested in capital assets	677,576	657,744
Unrestricted	265,962	(61,844)

949,832 611,580

\$ 6,984,645 **\$ 6,165,092**

Approved by the Board of Directors:

Treasurer

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

Encompass Support Services Society
Statement of Changes in Net Assets

For the year ended March 31 **2023** **2022**

	Invested in capital assets	Internally restricted	Unrestricted	Total	Total
Balance, beginning of year	\$ 657,744	\$ 15,680	\$ (61,844)	\$ 611,580	\$ 583,562
Excess (deficiency) of revenue over expenses	(23,588)	(9,386)	371,226	338,252	28,018
Net change in investment in capital assets	43,420	-	(43,420)	-	-
Balance, end of year	\$ 677,576	\$ 6,294	\$ 265,962	\$ 949,832	\$ 611,580

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

Encompass Support Services Society

Statement of Operations

For the year ended March 31

2023

2022

Revenue		
Provincial government contracts	\$ 3,842,512	\$ 3,457,460
Federal government contracts	911,307	738,821
Other contracts and grants	232,006	253,201
Donations, program fees, interest and other	758,790	279,777
Amortization of deferred capital contributions (Note 7)	205,282	68,279
	5,949,897	4,797,538
Expenses		
Personnel		
Salaries and wages	3,206,243	2,661,308
Employee benefits	628,198	536,083
Contracted services	141,506	333,850
Meetings and training	57,085	12,235
Honoraria and recognition	22,679	21,361
	4,055,711	3,564,837
Materials		
Program and client support	273,999	219,016
Office, computer and miscellaneous	159,267	84,564
Dues, fees and liability insurance	27,990	26,859
Advertising and fundraising	16,323	13,437
	477,579	343,876
Occupancy costs		
Rent	175,168	169,538
Repairs and maintenance	101,588	76,984
Telephone and internet	48,363	41,486
Interest on mortgage	55,823	57,295
Utilities	46,358	35,905
Facilities insurance	21,182	11,569
Property taxes	1,575	23,664
	450,057	416,441
Travel and vehicle	58,935	44,386
Other		
Subcontracted agencies	255,836	237,100
Amortization	228,870	96,514
Professional fees	11,871	14,697
Bank charges and interest	14,990	4,408
Gifts to qualified donees	750	6,730
Participant allowances	57,046	40,531
	569,363	399,980
	5,611,645	4,769,520
Excess of revenue over expenses	\$ 338,252	\$ 28,018

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

Encompass Support Services Society
Statement of Cash Flows

For the year ended March 31

2023

2022

Cash provided by (used in)

Operating activities

Excess of revenue over expenses	\$	338,252	\$	28,018
Adjustment for non-cash items				
Amortization of capital assets		228,870		96,514
Amortization of deferred capital contributions		(205,282)		(68,279)
		361,840		56,253

Changes in non-cash working capital balances

Accounts receivable		167,345		(241,215)
Tax rebates recoverable		(41,845)		(60,780)
Prepaid expenses and deposits		12,834		(10,725)
Accounts payable and accrued liabilities		(450,276)		445,719
Accrued wages and benefits payable		1,564		(42,929)
Government remittances payable		7,222		(1,573)
Deferred contributions		131,047		(284,600)

(172,109) (196,103)

189,731 (139,850)

Investing activities

Purchase of capital assets		(1,040,447)		(1,831,862)
Purchase of investments		(203,253)		(200,250)
Proceeds on disposition of investments		200,250		203,502

(1,043,450) (1,828,610)

Financing activities

Repayments of long-term debt		(38,377)		(36,905)
Contributions for capital asset purchases		1,035,404		1,827,339

997,027 1,790,434

Increase (decrease) in cash during the year **143,308** (178,026)

Cash, beginning of year **742,929** 920,955

Cash, end of year **\$ 886,237** \$ 742,929

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

Encompass Support Services Society **Notes to Financial Statements**

March 31, 2023

Status of Organization and Activities

Encompass Support Services Society (the "Society") is incorporated under the laws of the Province of British Columbia and operates programs to promote the overall well being, education and poverty reduction of individuals and families in the neighbourhoods of Langley and surrounding communities.

The Society is a non-profit organization and a Registered Charity under the *Income Tax Act* of Canada and is not liable for income taxes.

1. Significant Accounting Policies

(a) Basis of accounting

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

(b) Cash and cash equivalents

Cash and cash equivalents include cash and term deposits with a term to maturity of three months or less at the date of acquisition.

(c) Capital assets

Purchased capital assets are stated at cost less accumulated amortization. Contributed assets are recorded at fair value at the date of contribution. Amortization is based on the estimated useful life of the asset commencing in the year the asset is put to use, using the following methods and rates:

Building	- 25 years, straight line
Modular building	- 225 months, straight line
Furniture and equipment	- 10 years straight line
Leasehold improvements	- 2-10 years, straight line
Portable buildings	- 10 years, straight line
Computers and software	- 5 years straight line
Vehicle	- 7 years, straight line

(d) Revenue recognition

The Society follows the deferral method of accounting for contributions.

Externally restricted contributions are 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.

Restricted contributions related to capital assets are included as deferred contributions until spent on the restricted assets. Once the amounts are spent, the amount is transferred to deferred capital contributions and recorded as revenue over the same amortization period as the related capital asset.

Encompass Support Services Society **Notes to Financial Statements**

March 31, 2023

1. Significant Accounting Policies continued

(e) Contributed services and materials

The work of the Society is assisted by the donation of materials and services of many members of the community. Since these items are not normally purchased by the Society, and because of the difficulty determining their fair value, contributed services and materials are not recognized in these financial statements, unless otherwise noted.

(f) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that could affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Significant areas requiring the use of management estimates relate to the determination of useful lives of capital assets for calculating amortization, and employee wage accruals relating to provision for sick pay liability.

(g) Allocation of expenses

Certain employees perform a combination of program and administrative functions; as a result, salaries and benefits are allocated based on time dedicated to the functional activities. Such allocations are reviewed regularly by management.

(h) Financial instruments

The Society initially measures its financial assets and financial liabilities at fair value. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items subsequently measured at fair value at each reporting date and charged to the financial instrument for those subsequently measured at amortized cost.

(i) Employee future benefits

The Society and certain employees make contributions to the Municipal Pension Plan (the "Plan") and those employees accrue benefits under this Plan based on service. The Society's contributions to the Plan are expensed when incurred.

Sick leave also accrues to the Society's employees based on their Union Collective Agreement or employee contract. The cost of these benefits are determined based on years of service, usage, and current wage levels. The obligations under these benefit plans are accrued based on the benefits earned as the employees render the services necessary to earn the future benefits.

(j) Impairment of long-lived assets

In the event that facts and circumstances indicate that the Society's long-lived assets may be impaired, an evaluation of recoverability would be performed.

The Society considers that no circumstances exist that would require such an evaluation.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2023

2. Cash

The Society has an available line of credit facility with G&F Financial Group of \$400,000 at prime plus 1.5%, payable on demand, secured by a charge on land and building located at Eastleigh Crescent, a Commercial Security Agreement covering all present and future assets of the Society, an assignment of deposits with G&F Financial Group in the amount of \$200,000, and an assignment of rents and insurance proceeds. Utilized at March 31, 2023 \$15 (2022 - \$344,270).

3. Investments

	2023	2022
Term deposit (\$200,000) - 18 month term, matured February 2023 and bore interest of 1.0% per annum	\$ -	\$ 200,250
Term deposit (\$200,000) - 24 month term, maturing February 2025 and bearing interest of 4.75% per annum	203,199	-
Less amounts due within one year included in current assets	-	(200,250)
	203,199	-
Credit union member shares	1,116	1,063
Realize Co-op shares	750	750
	\$ 205,065	\$ 1,813

4. Capital Assets

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 1,767,742	\$ -	\$ 1,767,742	\$ -
Building	2,872,374	142,897	2,027,193	28,002
Modular building	985,934	262,916	985,934	210,333
Furniture and equipment	416,125	112,107	281,648	73,621
Leasehold improvements	41,265	30,839	41,265	25,626
Portable buildings	58,679	58,679	58,679	58,679
Computers and software	40,625	32,783	43,058	30,765
Vehicles	91,258	39,723	33,460	29,472
	\$ 6,274,002	\$ 679,944	\$ 5,238,979	\$ 456,498
Net book value		\$ 5,594,058		\$ 4,782,481

Encompass Support Services Society
Notes to Financial Statements

March 31, 2023

5. Deferred Contributions

Deferred contributions represent the unexpended amount of contract, grant and donation revenue received for specific purposes held over for use in a future fiscal period. The balance is represented by:

	Opening Balance	Amounts Received	Deferred for Capital	Revenue Recognized	Closing Balance
Provincial government contracts:					
Integrated Youth Services	\$ 16,061	\$ 911,918	\$ -	\$ (868,274)	\$ 59,705
Sexual Abuse Intervention	20,250	121,088	-	(130,633)	10,705
Pregnant & Parenting Youth	-	209,826	-	(209,826)	-
Early Childhood Development	24,060	105,683	-	(105,683)	24,060
Early Years Navigator	2,358	42,751	-	(42,751)	2,358
Residential Resources	5,713	1,557,443	-	(1,557,443)	5,713
Foundry	32,305	707,204	-	(739,509)	-
Community Gaming	19,860	20,000	-	(20,910)	18,950
Other	41,039	161,356	-	(167,483)	34,912
	<u>161,646</u>	<u>3,837,269</u>	<u>-</u>	<u>(3,842,512)</u>	<u>156,403</u>
Federal government contracts:					
Community Action for Children	-	230,588	-	(230,588)	-
Canada Prenatal Nutrition	6,416	115,800	-	(122,216)	-
Youth Employment	162,129	130,500	-	(236,095)	56,534
Reaching Home	-	248,175	(50,767)	(197,408)	-
Minor Infrastructure	-	328,163	(328,163)	-	-
Child Youth Advocacy Centre	-	205,000	-	(125,000)	80,000
Other	-	10,000	-	-	10,000
	<u>168,545</u>	<u>1,268,226</u>	<u>(378,930)</u>	<u>(911,307)</u>	<u>146,534</u>
Other contracts and grants	57,942	278,560	-	(232,006)	104,496
Donations, program fees, interest and other	95,284	1,527,011	(656,474)	(758,790)	207,031
	<u>\$ 483,417</u>	<u>\$ 6,911,066</u>	<u>\$(1,035,404)</u>	<u>\$(5,744,615)</u>	<u>\$ 614,464</u>

Encompass Support Services Society
Notes to Financial Statements

March 31, 2023

6. Long-term Debt

	<u>2023</u>	<u>2022</u>
Mortgage payable - 3.95%, renewing August 2025, monthly payments of \$7,850 principal and interest, held with G&F Financial Group, secured by a charge on land and building at Eastleigh Crescent and assignment of rents and insurance proceeds	\$ 1,403,642	\$ 1,442,020
Less current portion	<u>39,911</u>	<u>38,378</u>
	<u>\$ 1,363,731</u>	<u>\$ 1,403,642</u>

Maintaining a debt service coverage ratio of greater than 1:1 is required as part of the Society's credit facility agreement with G&F Financial Group. Debt service coverage means earnings before interest and amortization, divided by all principal and interest payments.

The Society is in compliance with all debt covenants and does not expect that the mortgage will be demanded by the financial institution before its due date. Furthermore, management anticipates renewal of the mortgage.

Principal payments for the next five years are due as follows:

2024	\$ 39,911
2025	41,503
2026	43,158
2027	44,880
2028	46,670

7. Deferred Capital Contributions

Deferred capital contributions represent the unamortized amount of contributions used for the purchase of capital assets. Changes are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 2,682,718	\$ 923,658
Contributions used for the purchase of capital assets	1,035,404	1,827,339
Amounts amortized to revenue	<u>(205,282)</u>	<u>(68,279)</u>
Balance, end of year	<u>\$ 3,512,840</u>	<u>\$ 2,682,718</u>

Encompass Support Services Society

Notes to Financial Statements

March 31, 2023

8. Commitments

The Society has an operating lease for its 64th Avenue premises at \$7,854 per month, under a sublease expiring in October 2023. Subsequent to yearend, a new lease was executed for this premises. The minimum annual commitments for the next five years are as follows:

2024	\$	92,093
2025		148,451
2026		137,157
2027		142,002
2028		154,911

9. Internally Restricted Net Assets

Funds totalling \$6,294 (2022 - \$15,680) are remaining from general fundraising activities and have been internally restricted to fund future program enhancements.

10. Employee Future Benefit Plans

The Society and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2022, the Plan has about 240,000 active members, 57,000 inactive members, and approximately 124,000 retired members. Active members include approximately 7 contributors from the Society.

The most recent actuarial valuation for the Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits and a balance of \$3,185 million in the rate stabilization account. The next valuation will be December 31, 2024, with results available in 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The Society paid \$26,377 for employer contributions to the Plan in fiscal 2023 (2022 - \$33,975).

11. Remuneration

During the year ended March 31, 2023, the amounts paid to the Board of Directors of the Society for acting their noted capacity was \$NIL. A total of 9 employees or contractors received remuneration in excess of \$75,000 which resulted in total compensation of \$841,554.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2023

12. Financial Instruments

Liquidity risk:

The Society is exposed to this risk mainly in respect of its timely receipt of funds from government agencies and other related sources, and accounts payable. The Society's objective is to have sufficient liquidity to meet its liabilities when due. The Society monitors its cash balances and cash flows generated from operations to meet its requirements, and prepares annual operating and capital expenditure budgets, which are regularly monitored and updated as considered necessary. Except where otherwise noted, management is of the opinion that in the normal course of operations the Society has sufficient cash resources to meet its liabilities when due.

Credit risk:

The Society has cash deposited with a major chartered bank where deposits of up to \$100,000 are insured. The Society has deposited excess cash and investments with credit unions where deposits are insured by the Province of British Columbia. The Society has accounts receivable from governments and reputable community partners for services performed. The Society is not exposed to significant credit risks because its primary funders are the Government of Canada and the Province of British Columbia.

Interest rate risk:

The Society is exposed to cash flow risk on its cash deposits, investments and long-term debt. The Society has mitigated its exposure by investing excess cash in fixed rate term deposits and fixing the rate of interest on the long-term debt.

The above mentioned risks have not changed from the prior year.

13. Economic Dependence

The Society receives the majority of its funding from the Province of British Columbia through its various ministries, authorities and contractors. The continuation of the majority of programs is dependent upon the continued funding from these sources. For the year ended March 31, 2023, 56% (2022 - 64%) of the Society's funding came from these sources.

Encompass Support Services Society
Schedules of Operations - Homelessness Programs

For the year ended March 31, 2023

Actual

Budget

Reaching Home - Youth

Revenue

Federal contract	\$ 197,408	\$ 248,820
------------------	-------------------	------------

Expenses

Staff wages	127,560	158,324
Participant costs	30,648	50,600
Project costs	17,949	14,528
Administration	22,431	25,368

198,588	248,820
----------------	---------

Deficiency of revenue over expenditures for the year	\$ (1,180)	\$ -
--	-------------------	------

Reaching Home - Capital

Revenue

Federal contract	\$ 50,767	\$ 50,767
------------------	------------------	-----------

Capital purchases

50,767	50,767
---------------	--------

Excess of revenue over expenditures for the year	\$ -	\$ -
--	-------------	------

Encompass Support Services Society
Schedules of Operations - MCFD South Fraser

For the year ended March 31

2023

2022

FT08484002 - Langley Pregnant and Parenting Youth

Revenue

Contract revenue	\$ 209,826	\$ 209,826
------------------	-------------------	-------------------

Expenses

Personnel	158,647	160,019
Client support costs	1,665	777
Program operating costs	16,296	15,032
Occupancy costs	12,163	11,934
Administration	20,983	20,983

	209,754	208,745
--	----------------	---------

Excess of revenue over expenses before capital purchases	72	1,081
Capital purchases	-	658

Excess of revenue over expenditures for the year	\$ 72	\$ 423
---	--------------	---------------

FT08484003 - Early Childhood Development

Revenue

Contract revenue	\$ 105,683	\$ 105,683
Transfer to deferred contributions	-	(7,325)

	105,683	98,358
--	----------------	--------

Expenses

Personnel	72,325	74,939
Program operating costs	11,246	5,178
Occupancy costs	11,786	8,033
Administration	10,568	10,208

	105,925	98,358
--	----------------	--------

Deficiency of revenue over expenses for the year	\$ (242)	\$ -
---	-----------------	-------------

Encompass Support Services Society
Schedules of Operations - MCFD South Fraser cont'd

For the year ended March 31

2023

2022

FT08784004 - Sexual Abuse Intervention Program

Revenue

Contract revenue	\$ 121,088	\$ 121,088
Transfer from deferred contributions	9,546	-
Transfer to deferred contributions	-	(20,250)
	<u>130,634</u>	<u>100,838</u>

Expenses

Personnel	103,841	72,629
Client support costs	107	-
Program operating costs	4,681	6,204
Occupancy costs	9,896	9,896
Administration	12,109	12,109
	<u>130,634</u>	<u>100,838</u>

Excess of revenue over expenses for the year \$ - \$ -

FT08784005 - Integrated Youth Services

Revenue

Contract revenue	\$ 911,918	\$ 911,918
Transfer to deferred contributions	(43,644)	(16,061)
	<u>868,274</u>	<u>895,857</u>

Expenses

Personnel	655,703	675,530
Client support costs	14,129	16,754
Program operating costs	59,767	64,898
Occupancy costs	47,483	47,483
Administration	91,192	91,192
	<u>868,274</u>	<u>895,857</u>

Excess of revenue over expenses for the year \$ - \$ -

Encompass Support Services Society
Schedules of Operations - MCFD Youth Residential

For the year ended March 31 **2023** **2022**

101744 - Long Term Supportive Living Resource - Fox House

Revenue			
Contract revenue	\$	516,310	\$ 464,763
Per diem		<u>690</u>	<u>3,274</u>
		<u>517,000</u>	<u>468,037</u>
Expenses			
Personnel		420,267	374,613
Client support costs		1,698	1,163
Program operating costs		18,992	14,565
Occupancy costs		21,753	23,696
Administration		<u>53,988</u>	<u>44,560</u>
		<u>516,698</u>	<u>458,597</u>
Excess of revenue over expenses for the year	\$	<u>302</u>	\$ 9,440

101745 - Emergency Receiving Homes - Topham House and Cardinal House

Revenue			
Contract revenue	\$	1,038,866	\$ 917,735
Per diem		<u>1,577</u>	<u>6,857</u>
		<u>1,040,443</u>	<u>924,592</u>
Expenses			
Personnel		774,909	700,607
Client support costs		6,523	7,518
Program operating costs		45,845	32,187
Occupancy costs		77,256	76,135
Administration		<u>108,234</u>	<u>89,946</u>
		<u>1,012,767</u>	<u>906,393</u>
Excess of revenue over expenses for the year	\$	<u>27,676</u>	\$ 18,199