

Encompass Support Services Society

Financial Statements

For the year ended March 31, 2024

Encompass Support Services Society

Financial Statements

For the year ended March 31, 2024

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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, 2024, 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, 2024, and its 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, 2024 and 2023, current assets as at March 31, 2024 and 2023, and net assets as at April 1 and March 31 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended March 31, 2023 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 16, 2024



Chartered Professional Accountants

Encompass Support Services Society
Statement of Financial Position

March 31

2024

2023

Assets

Current

Cash (Note 2)	\$ 528,703	\$ 886,237
Investments (Note 3)	212,794	-
Accounts receivable	330,159	170,494
Tax rebates recoverable	23,915	110,771
Prepaid expenses and deposits	35,467	18,020
	<u>1,131,038</u>	<u>1,185,522</u>
Investments (Note 3)	1,758	205,065
Capital assets (Note 4)	<u>5,476,507</u>	<u>5,594,058</u>
	<u>\$ 6,609,303</u>	<u>\$ 6,984,645</u>

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities	\$ 164,935	\$ 152,009
Accrued wages and benefits payable	338,459	273,750
Government remittances payable	49,672	78,108
Deferred contributions (Note 5)	335,949	614,464
Current portion of long-term debt (Note 6)	41,503	39,791
	<u>930,518</u>	<u>1,158,122</u>
Long-term debt (Note 6)	1,322,348	1,363,851
Deferred capital contributions (Note 7)	<u>3,414,693</u>	<u>3,512,840</u>
	<u>5,667,559</u>	<u>6,034,813</u>
Commitments (Note 8)		
Net assets		
Internally restricted (Note 9)	34,162	6,294
Invested in capital assets	697,963	677,576
Unrestricted	209,619	265,962
	<u>941,744</u>	<u>949,832</u>
	<u>\$ 6,609,303</u>	<u>\$ 6,984,645</u>

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

<i>For the year ended March 31</i>		2024		2023	
	<u>Invested in capital assets</u>	<u>Internally restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
Balance, beginning of year	\$ 677,576	\$ 6,294	\$ 265,962	\$ 949,832	\$ 611,580
Excess (deficiency) of revenue over expenses	(22,825)	27,868	(13,131)	(8,088)	338,252
Net change in investment in capital assets	43,212	-	(43,212)	-	-
Balance, end of year	<u>\$ 697,963</u>	<u>\$ 34,162</u>	<u>\$ 209,619</u>	<u>\$ 941,744</u>	<u>\$ 949,832</u>

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

2024

2023

Revenue		
Provincial government contracts	\$ 4,941,965	\$ 3,842,512
Federal government contracts	1,094,427	911,307
Other contracts and grants	327,134	232,006
Donations, program fees, interest and other	570,106	758,790
Amortization of deferred capital contributions (Note 7)	211,037	205,282
	7,144,669	5,949,897
Expenses		
Personnel		
Salaries and wages	4,327,688	3,206,243
Employee benefits	874,275	628,198
Contracted services	215,710	141,506
Meetings and training	57,423	57,085
Honoraria and recognition	13,229	22,679
	5,488,325	4,055,711
Materials		
Program and client support	291,706	273,999
Office, computer and miscellaneous	224,529	159,267
Dues, fees and liability insurance	30,730	27,990
Advertising and fundraising	12,060	16,323
	559,025	477,579
Occupancy costs		
Rent	191,394	175,168
Repairs and maintenance	135,828	101,588
Telephone and internet	56,185	48,363
Interest on mortgage	54,409	55,823
Utilities	41,673	46,358
Facilities insurance	19,133	21,182
Property taxes	1,901	1,575
	500,523	450,057
Travel and vehicle		
	97,307	58,935
Other		
Subcontracted agencies	168,632	255,836
Amortization	233,862	228,870
Professional fees	25,585	11,871
Bank charges and interest	3,368	14,990
Gifts to qualified donees	-	750
Participant allowances	76,130	57,046
	507,577	569,363
	7,152,757	5,611,645
(Deficiency) excess of revenue over expenses	\$ (8,088)	\$ 338,252

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

2024

2023

Cash provided by (used in)

Operating activities

(Deficiency) excess of revenue over expenses	\$ (8,088)	\$ 338,252
Adjustment for non-cash items		
Amortization of capital assets	233,862	228,870
Amortization of deferred capital contributions	(211,037)	(205,282)
	<u>14,737</u>	<u>361,840</u>

Changes in non-cash working capital balances

Accounts receivable	(159,665)	167,345
Tax rebates recoverable	86,856	(41,845)
Prepaid expenses and deposits	(17,447)	12,834
Accounts payable and accrued liabilities	12,926	(450,276)
Accrued wages and benefits payable	64,709	1,564
Government remittances payable	(28,436)	7,222
Deferred contributions	(278,515)	131,047
	<u>(319,572)</u>	<u>(172,109)</u>
	<u>(304,835)</u>	<u>189,731</u>

Investing activities

Purchase of capital assets	(116,310)	(1,040,447)
Purchase of investments	(9,595)	(203,253)
Proceeds on disposition of investments	108	200,250
	<u>(125,797)</u>	<u>(1,043,450)</u>

Financing activities

Repayments of long-term debt	(39,791)	(38,377)
Contributions for capital asset purchases	112,889	1,035,404
	<u>73,098</u>	<u>997,027</u>

(Decrease) increase in cash during the year

(357,534) 143,308

Cash, beginning of year

886,237 742,929

Cash, end of year

\$ 528,703 \$ 886,237

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, 2024

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, 2024

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, 2024

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, 2024 \$327 (2023 - \$15).

3. Investments

	<u>2024</u>	<u>2023</u>
Term deposit (\$ 200,000) - 24 month term, maturing February 2025 and bearing interest of 4.75% per annum	\$ 212,794	\$ 203,199
Less amounts due within one year included in current assets	<u>(212,794)</u>	-
	-	203,199
Credit union member shares	1,008	1,116
Realize Co-op shares	<u>750</u>	<u>750</u>
	<u>\$ 1,758</u>	<u>\$ 205,065</u>

4. Capital Assets

	<u>2024</u>		<u>2023</u>	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 1,767,742	\$ -	\$ 1,767,742	\$ -
Building	2,890,706	258,556	2,872,374	142,897
Modular building	1,024,372	318,294	985,934	262,916
Furniture and equipment	440,235	153,587	416,125	112,107
Leasehold improvements	76,695	37,281	41,265	30,839
Portable buildings	58,679	58,679	58,679	58,679
Computers and software	40,625	37,434	40,625	32,783
Vehicles	91,258	49,974	91,258	39,723
	<u>\$ 6,390,312</u>	<u>\$ 913,805</u>	<u>\$ 6,274,002</u>	<u>\$ 679,944</u>
Net book value		<u>\$ 5,476,507</u>		<u>\$ 5,594,058</u>

Encompass Support Services Society
Notes to Financial Statements

March 31, 2024

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	\$ 59,705	\$ 1,027,238	\$ -	\$ (1,056,812)	\$ 30,131
Sexual Abuse Intervention	10,705	202,141	-	(194,147)	18,699
Pregnant & Parenting Youth	-	236,359	-	(236,359)	-
Early Childhood Development	24,060	119,048	-	(136,181)	6,927
Early Years Navigator	2,358	47,312	-	(49,670)	-
Residential Resources	5,713	1,861,346	-	(1,867,059)	-
Foundry	-	1,153,834	(27,514)	(1,094,878)	31,442
Community Gaming	18,950	-	-	(18,950)	-
Sexual Assault Navigator	-	74,921	(2,726)	(65,840)	6,355
Other	34,912	207,319	-	(222,069)	20,162
	<u>156,403</u>	<u>4,929,518</u>	<u>(30,240)</u>	<u>(4,941,965)</u>	<u>113,716</u>
Federal government contracts:					
Community Action for Children	-	230,588	-	(230,588)	-
Canada Prenatal Nutrition	-	115,800	-	(115,800)	-
Youth Employment	56,534	225,373	-	(281,907)	-
Reaching Home	-	245,525	-	(245,525)	-
Child Youth Advocacy Centre	80,000	204,500	(63,893)	(220,607)	-
Other	10,000	-	(10,000)	-	-
	<u>146,534</u>	<u>1,021,786</u>	<u>(73,893)</u>	<u>(1,094,427)</u>	<u>-</u>
Other contracts and grants	104,496	306,093	-	(327,134)	83,455
Donations, program fees, interest and other	207,031	510,609	(8,756)	(570,106)	138,778
	<u>\$ 614,464</u>	<u>\$ 6,768,006</u>	<u>\$ (112,889)</u>	<u>\$ (6,933,632)</u>	<u>\$ 335,949</u>

Encompass Support Services Society
Notes to Financial Statements

March 31, 2024

6. Long-term Debt

	<u>2024</u>	<u>2023</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	\$ 1,363,851	\$ 1,403,642
Less current portion	<u>41,503</u>	<u>39,791</u>
	<u>\$ 1,322,348</u>	<u>\$ 1,363,851</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:

2025	\$ 41,503
2026	43,158
2027	44,880
2028	46,670
2029	48,532

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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 3,512,840	\$ 2,682,718
Contributions used for the purchase of capital assets	112,890	1,035,404
Amounts amortized to revenue	<u>(211,037)</u>	<u>(205,282)</u>
Balance, end of year	<u>\$ 3,414,693</u>	<u>\$ 3,512,840</u>

Encompass Support Services Society

Notes to Financial Statements

March 31, 2024

8. Commitments

The Society has a 5 year operating lease for its 64th Avenue premises. The minimum annual commitments for the next five years are as follows:

2025	\$	148,451
2026		137,157
2027		142,002
2028		154,911
2029		116,183

9. Internally Restricted Net Assets

Funds totalling \$ 34,162 (2023 - \$ 6,294) 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 \$37,874 for employer contributions to the Plan in fiscal 2024 (2023 - \$26,377).

11. Remuneration

During the year ended March 31, 2024, the amounts paid to the Board of Directors of the Society for acting their noted capacity was \$NIL. A total of 17 employees or contractors received remuneration in excess of \$75,000 which resulted in total compensation of \$1,646,824.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2024

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, 2024, 73% (2023 - 56%) of the Society's funding came from these sources.

Encompass Support Services Society
Schedules of Operations - Homelessness Programs

For the year ended March 31, 2024

Actual

Budget

Reaching Home - Youth

Revenue

Federal contract

\$ 245,525 **\$ 248,820**

Expenses

Staff wages

159,469 **158,324**

Participant costs

40,331 **50,600**

Project costs

22,222 **14,528**

Administration

25,461 **25,368**

247,483 **248,820**

Deficiency of revenue over expenditures for the year

\$ (1,958) **\$ -**

Encompass Support Services Society
Schedules of Operations - MCFD South Fraser

For the year ended March 31

2024

2023

FT08484002 - Langley Pregnant and Parenting Youth

Revenue		
Contract revenue	<u>\$ 236,359</u>	<u>\$ 209,826</u>
Expenses		
Personnel	184,377	158,647
Client support costs	104	1,665
Program operating costs	18,402	16,296
Occupancy costs	10,605	12,163
Administration	<u>22,309</u>	<u>20,983</u>
	<u>235,797</u>	<u>209,754</u>
Excess of revenue over expenditures for the year	<u>\$ 562</u>	<u>\$ 72</u>

FT08484003 - Early Childhood Development

Revenue		
Contract revenue	\$ 119,049	\$ 105,683
Transfer from deferred contributions	<u>17,132</u>	<u>-</u>
	<u>136,181</u>	<u>105,683</u>
Expenses		
Personnel	108,099	72,325
Program operating costs	7,586	11,246
Occupancy costs	8,591	11,786
Administration	<u>11,905</u>	<u>10,568</u>
	<u>136,181</u>	<u>105,925</u>
Deficiency of revenue over expenses for the year	<u>\$ -</u>	<u>\$ (242)</u>

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

For the year ended March 31

2024

2023

FT08784004 - Sexual Abuse Intervention Program

Revenue

Contract revenue	\$ 202,142	\$ 121,088
Transfer from deferred contributions	-	9,546
Transfer to deferred contributions	(7,995)	-
	<u>194,147</u>	<u>130,634</u>

Expenses

Personnel	151,423	103,841
Client support costs	4	107
Program operating costs	7,266	4,681
Occupancy costs	15,240	9,896
Administration	20,214	12,109
	<u>194,147</u>	<u>130,634</u>

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

FT08784005 - Integrated Youth Services

Revenue

Contract revenue	\$ 1,027,238	\$ 911,918
Transfer from deferred contributions	29,574	-
Transfer to deferred contributions	-	(43,644)
	<u>1,056,812</u>	<u>868,274</u>

Expenses

Personnel	799,607	655,703
Client support costs	23,633	14,129
Program operating costs	85,689	59,767
Occupancy costs	50,925	47,483
Administration	96,958	91,192
	<u>1,056,812</u>	<u>868,274</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

2024

2023

101744 - Long Term Supportive Living Resource - Fox House

Revenue

Contract revenue	\$ 599,975	\$ 516,310
Per diem	4,326	690
Transfer from deferred contributions	5,713	-
	<u>610,014</u>	<u>517,000</u>

Expenses

Personnel	499,755	420,267
Client support costs	3,010	1,698
Program operating costs	23,004	18,992
Occupancy costs	25,786	21,753
Administration	57,337	53,988
	<u>608,892</u>	<u>516,698</u>

Excess of revenue over expenses for the year **\$ 1,122** **\$ 302**

101745 - Emergency Receiving Homes - Topham House and Cardinal House

Revenue

Contract revenue	\$ 1,256,550	\$ 1,038,866
Per diem	442	1,577
	<u>1,256,992</u>	<u>1,040,443</u>

Expenses

Personnel	1,061,155	774,909
Client support costs	9,113	6,523
Program operating costs	49,604	45,845
Occupancy costs	88,251	77,256
Administration	118,476	108,234
	<u>1,326,599</u>	<u>1,012,767</u>

(Deficiency) excess of revenue over expenses for the year **\$ (69,607)** **\$ 27,676**