

**Encompass Support Services Society
Financial Statements
For the Year Ended March 31, 2019**

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Financial Statements
For the Year Ended March 31, 2019**

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Independent Auditor's Report

To the Members of Encompass Support Services Society

We have audited the financial statements of Encompass Support Services Society (the "Society"), which comprise the statement of financial position as at March 31, 2019, the statements of changes in net assets, operations, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and its results of 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 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, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2019 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.

Other Matters - Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules on pages 16 through 19 of the Society's financial statements.

Independent Auditor's Report

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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.



Independent Auditor's Report

- 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.
- 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 (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Chartered Professional Accountants

Langley, British Columbia
July 4, 2019

**Encompass Support Services Society
Statement of Financial Position**

March 31	2019	2018
Assets		
Current		
Cash and cash equivalents	\$ 289,942	\$ 230,241
Accounts receivable	45,749	204,751
Investments (Note 2)	415,219	614,501
GST recoverable	13,516	51,994
Prepaid expenses	7,586	5,353
	772,012	1,106,840
Investments (Note 2)	203,013	2,990
Capital assets (Note 3)	1,057,354	1,071,365
	\$ 2,032,379	\$ 2,181,195
Liabilities and Net Assets		
Current		
Accounts payable	\$ 109,114	\$ 223,726
Accrued wages and benefits payable	126,452	107,684
Government remittances payable	69,251	49,349
Deferred contributions (Note 4)	178,333	164,139
	483,150	544,898
Deferred capital contributions (Note 5)	1,020,793	1,066,580
	1,503,943	1,611,478
Net Assets		
Invested in capital assets	36,561	4,785
Internally restricted (Note 6)	16,708	11,833
Unrestricted	475,167	553,099
	528,436	569,717
	\$ 2,032,379	\$ 2,181,195

On behalf of the Board:



Director



Director

The accompanying 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	Invested in capital assets	Internally restricted	Unrestricted	2019 Total	2018 Total
Balance, beginning of the year	\$ 4,785	\$ 11,833	\$ 553,099	\$ 569,717	\$ 567,714
(Deficiency) excess of revenues over expenses	(7,754)	-	(33,527)	(41,281)	2,003
Deferred capital contributions used to acquire assets	(23,572)	-	23,572	-	-
Acquisition of capital assets	63,102	-	(63,102)	-	-
Change in internally restricted net assets	-	4,875	(4,875)	-	-
Balance, end of the year	\$ 36,561	\$ 16,708	\$ 475,167	\$ 528,436	\$ 569,717

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society Statement of Operations

For the year ended March 31	2019	2018
Revenue		
Provincial government contracts and grants	\$ 2,118,909	\$ 1,605,454
Federal government contracts and grants	344,308	345,892
Other contracts and grants	354,679	295,734
Fund development, program fees, interest and other	213,859	179,572
Amortization of deferred capital contributions (Note 5)	69,359	11,849
	<u>3,101,114</u>	<u>2,438,501</u>
Expenses		
Personnel costs		
Salaries and wages	1,781,959	1,384,568
Employee benefits	355,602	292,803
Contracted services	165,824	161,792
Meetings and training	18,364	16,393
Honoraria	4,551	4,575
	<u>2,326,300</u>	<u>1,860,131</u>
Materials and direct program costs		
Program and client support	176,686	173,456
Office, computer and miscellaneous	71,618	51,426
Advertising and fund raising	7,943	6,087
Licences, dues and liability insurance	9,568	7,924
	<u>265,815</u>	<u>238,893</u>
Occupancy costs		
Rent	126,132	79,269
Telephone and internet	29,004	16,594
Utilities	24,454	12,837
Repairs and maintenance	42,152	16,926
Facilities insurance	3,600	3,741
	<u>225,342</u>	<u>129,367</u>
Travel and vehicle	<u>58,790</u>	<u>62,248</u>
Other		
Subcontracted agencies	171,984	116,750
Amortization	77,113	13,065
Professional fees	13,735	12,550
Bank charges and interest	3,316	3,494
	<u>266,148</u>	<u>145,859</u>
Total Expenses	<u>3,142,395</u>	<u>2,436,498</u>
(Deficiency) excess of revenues over expenses	<u>\$ (41,281)</u>	<u>\$ 2,003</u>

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society Statement of Cash Flows

For the year ended March 31	2019	2018
Cash flows from operating activities		
(Deficiency) excess of revenues over expenses	\$ (41,281)	\$ 2,003
Items not affecting cash:		
Amortization of deferred capital contributions	(69,359)	(11,849)
Amortization of capital assets	77,113	13,065
	(33,527)	3,219
Changes in non-cash working capital:		
Accounts receivable	159,002	(69,178)
GST recoverable	38,478	(30,991)
Prepaid expenses	(2,233)	717
Accounts payable and accrued liabilities	(114,612)	165,649
Accrued wages and benefits payable	18,768	22,921
Government remittances payable	19,902	21,737
Deferred contributions	14,194	(276,469)
	99,972	(162,395)
Cash flows from investing activities		
Purchase of investments	(206,126)	(610,048)
Proceeds on disposal of investments	205,385	851,877
Purchase of capital assets	(63,102)	(884,027)
	(63,843)	(642,198)
Cash flows from financing activities		
Contributions received for capital asset purchases	23,572	879,470
	23,572	879,470
Net increase in cash	59,701	74,877
Cash and cash equivalents, beginning of the year	230,241	155,364
Cash and cash equivalents, end of the year	\$ 289,942	\$ 230,241

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies

Nature and Purpose of Organization Encompass Support Services Society (the "Society") is incorporated under the laws of the Province of British Columbia and is engaged in providing educational, prevention and early intervention, counselling and recreation programs for the benefit of the community.

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.

Basis of Accounting The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

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.

Capital Assets Purchased capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution.

Construction in progress is not amortized until the capital asset is substantially complete and ready for use.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Building	Straight-line	225 months
Computer hardware and software	Straight-line	5 years
Furniture and equipment	Straight-line	10 years
Leasehold improvements	Straight-line	3-5 years
Portable buildings	Straight-line	10 years
Vehicle	Straight-line	7 years

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 as at March 31, 2019 that would require such an evaluation.

Encompass Support Services Society

Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

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.

Revenue Recognition The Society follows the deferral method of accounting for contributions.

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.

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

Encompass Support Services Society

Notes to Financial Statements

March 31, 2019

1. Significant Accounting Policies (continued)

Financial Instruments Financial instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment. Investments in term deposits are recorded at amortized cost. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

Use of Estimates The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that 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 management's best estimates as additional information becomes available in the future.

The areas requiring the greatest degree of estimation are the determination of useful lives of capital assets and employee wage accruals relating to provision for sick pay liability.

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

Encompass Support Services Society Notes to Financial Statements

March 31, 2019

2. Investments

The carrying amounts of investments are comprised of the following:

	2019	2018
Credit Union Shares	\$ 2,263	\$ 2,240
Investment in Realize Co-op	750	750
Term deposit (\$200,000)- 18 month term, matures August 2020 and bears interest at 2.3%	200,575	-
Term deposit (\$200,000) - 18 month term, matures May 2019 and bears interest at 1.9%	207,322	203,480
Term deposit (\$200,000) - 18 month term, matures May 2019 and bears interest at 1.9%	207,322	203,480
Term deposit (\$200,000) - matured during the year	-	207,541
	618,232	617,491
Less: current portion	(415,219)	(614,501)
	\$ 203,013	\$ 2,990

3. Capital Assets

	2019		2018	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Building	\$ 985,934	\$ (52,583)	\$ -	\$ -
Computer hardware and software	24,570	(12,628)	25,701	(21,149)
Furniture and equipment	212,744	(138,217)	190,373	(127,093)
Leasehold improvements	32,076	(7,213)	2,382	(2,382)
Portable buildings	58,679	(55,979)	58,679	(53,045)
Vehicle	33,460	(23,489)	33,460	(21,494)
Assets under construction	-	-	985,933	-
	\$ 1,347,463	\$ (290,109)	\$ 1,296,528	\$ (225,163)
		\$ 1,057,354		\$ 1,071,365

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

March 31, 2019

4. Deferred Contributions

Deferred contributions represent the unexpended amount of grant, contract 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	Transferred for Capital	Revenue Recognized	Closing Balance
Provincial government contracts and grants					
Integrated Youth Services (Schedule 3)	\$ -	\$ 810,987	\$ (7,820)	\$ (803,167)	\$ -
Sexual Abuse Intervention Program (Schedule 4)	-	108,512	(657)	(107,855)	-
Pregnant and Parenting Youth (Schedule 2)	-	183,269	(348)	(182,921)	-
Early Child Development (Schedule 1)	-	91,482	-	(91,482)	-
Cardinal House Residential Resource	-	358,506	(856)	(357,650)	-
Topham House Residential Resource	-	296,143	-	(296,143)	-
Fox House Residential Resource	-	140,216	-	(140,216)	-
Sitka House Residential Resource	-	24,899	-	(24,899)	-
Gaming	5,188	30,000	-	(15,188)	20,000
Langley Literacy for Adults	16,933	23,560	-	(27,840)	12,653
Other	7,170	82,440	(10,892)	(71,548)	7,170
	<u>29,291</u>	<u>2,150,014</u>	<u>(20,573)</u>	<u>(2,118,909)</u>	<u>39,823</u>
Federal government contracts and grants					
Community Action Program for Children	-	230,588	(2,080)	(228,508)	-
Canada Prenatal Nutrition Program	-	115,800	-	(115,800)	-
	<u>-</u>	<u>346,388</u>	<u>(2,080)</u>	<u>(344,308)</u>	<u>-</u>
Other contracts and grants	108,947	345,875	(919)	(354,679)	99,223
Fund development, program fees, interest and other	25,901	227,245	-	(213,859)	39,287
Totals	<u>\$ 164,139</u>	<u>\$ 3,069,522</u>	<u>\$ (23,572)</u>	<u>\$ 3,031,755</u>	<u>\$ 178,333</u>

Encompass Support Services Society Notes to Financial Statements

March 31, 2019

5. Deferred Capital Contributions

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

	<u>2019</u>	<u>2018</u>
Beginning balance	\$ 1,066,580	\$ 198,959
Add: contributions to purchase capital assets	23,572	879,470
Amortization	<u>(69,359)</u>	<u>(11,849)</u>
Ending balance	<u>\$ 1,020,793</u>	<u>\$ 1,066,580</u>

6. Internally Restricted

Funds totaling \$16,708 (2018 - \$11,833) are remaining from general fundraising activities and have been internally restricted to fund future program enhancements.

7. Commitments

The Society has total minimum annual property lease payments for the next year of \$107,890.

The Society has entered into a land lease with the Township of Langley where the new Langley Youth Resource Centre is located. The lease includes nominal payments and has a 10 year term with two extensions of five years, that are exercisable at Encompass' option. At the end of the lease, the land and any improvements including the building revert back to the Township.

8. Economic Dependence

The Society is economically dependent on the amounts it receives from the Province of British Columbia and the Government of Canada. Funding from the Province of British Columbia and the Government of Canada represents 79% (2018 - 80%) of the Society's revenues through various contracts as disclosed in Note 4.

Encompass Support Services Society Notes to Financial Statements

March 31, 2019

9. Financial Instruments

The Society, through its financial asset and liabilities, is exposed to various risks. The following analysis provides an analysis of those risks at March 31, 2019. There have not been any changes in these risks from the prior year.

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. Management does not believe there is a significant credit risk.

Liquidity risk

The Society's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Society's reputation. To achieve this objective, the Society prepares annual operating and capital expenditure budgets, which are regularly monitored and updated as considered necessary. The Society's policy is to maintain at least three months of operating expenses in its net assets.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society has mitigated its exposure by investing in fixed rate term deposits.

There have not been any changes in these risks from the prior year.

Encompass Support Services Society Notes to Financial Statements

March 31, 2019

10. Employee Benefits Plan

The Society and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Plan's 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, 2017, the Plan has about 197,000 active members, and approximately 95,000 retired members. Active members include approximately 9 contributors from the Society.

The most recent actuarial valuation as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits. 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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

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 \$31,604 for employer contributions to the Plan during the year (2018 - \$32,839).

11. Remuneration of Directors, Employees and Contractors

During the year ended March 31, 2019 the amounts paid to the Board of Directors of the Society for acting in their noted capacity was \$nil (2018 - \$nil) . A total of 2 employees or contractors received remuneration in excess of \$75,000 which resulted in total compensation of \$173,377 (2018 - 2 employees with compensation of \$179,416).

12. Comparative Figures

Certain comparative figures have been reclassified to conform with the presentation for the current year.

Encompass Support Services Society
Schedule 1 - Early Child Development
(Unaudited)

For the year ended March 31	2019	2018
Revenue		
Program funding - Government	\$ 91,482	\$ 109,768
Expenses		
Personnel costs		
Salaries and wages	55,197	57,244
Employee benefits	11,670	10,900
Contracted services	-	1,517
Meetings and training	106	494
Honorariums and staff appreciation	-	1,000
	<u>66,973</u>	<u>71,155</u>
Materials and direct program costs		
Program materials and activity costs	1,550	9,041
Office, computer and miscellaneous	2,265	2,545
Advertising		293
Membership, dues and subscriptions	345	150
	<u>4,160</u>	<u>12,029</u>
Occupancy costs		
Rent	5,728	5,852
Telephone and internet	1,194	1,245
	<u>6,922</u>	<u>7,097</u>
Vehicle operating and travel	1,020	1,188
Administration charges	9,133	11,335
	<u>88,208</u>	<u>102,804</u>
Excess of revenue over expenses for the year	<u>\$ 3,274</u>	<u>\$ 6,964</u>

The accompanying notes are an integral part of these financial statements.

**Encompass Support Services Society
Schedule 2 - Pregnant and Parenting Youth
(Unaudited)**

For the year ended March 31	2019	2018
Revenue		
Program funding - Government	\$ 183,269	\$ 189,703
Expenses		
Personnel costs		
Salaries and wages	114,847	117,612
Employee benefits	24,947	26,430
Meetings and training	952	205
Honorariums and staff appreciation	116	-
	<u>140,862</u>	<u>144,247</u>
Materials and direct program costs		
Program materials and activity costs	5,736	7,453
Office, computer and miscellaneous	3,061	2,986
Advertising	-	108
	<u>8,797</u>	<u>10,547</u>
Occupancy costs		
Rent	7,668	7,732
Telephone and internet	1,450	1,137
Insurance	149	40
Repairs & Maintenance	59	-
	<u>9,326</u>	<u>8,909</u>
Vehicle operating and travel		
Administration charges	6,416	7,010
	<u>18,086</u>	<u>18,961</u>
	<u>183,487</u>	<u>189,674</u>
(Deficiency) excess of revenue over expenses for the year	\$ (218)	\$ 29

The accompanying notes are an integral part of these financial statements.

**Encompass Support Services Society
Schedule 3 - Integrated Youth Services
(Unaudited)**

For the year ended March 31	2019	2018
Revenue		
Program funding - Government	\$ 810,987	\$ 800,679
Expenses		
Personnel costs		
Salaries and wages	469,625	475,425
Employee benefits	111,944	117,568
Contracted services	10,320	6,115
Meetings and training	4,724	9,970
Honorariums and staff appreciation	145	40
	<u>596,758</u>	<u>609,118</u>
Materials and direct program costs		
Advertising	331	118
Membership, dues and subscriptions	141	-
Office, computer and miscellaneous	28,707	19,953
Program materials and activity costs	29,804	23,128
	<u>58,983</u>	<u>43,199</u>
Occupancy costs		
Rent	29,859	22,039
Telephone and internet	9,920	7,200
Repairs & Maintenance	40	-
	<u>39,819</u>	<u>29,239</u>
Vehicle operating and travel	33,861	31,773
Administration charges	80,794	80,033
	<u>810,215</u>	<u>793,362</u>
Excess of revenue over expenses for the year	\$ 772	\$ 7,317

The accompanying notes are an integral part of these financial statements.

Encompass Support Services Society
Schedule 4 - Sexual Abuse Intervention Program
(Unaudited)

For the year ended March 31	2019	2018
Revenue		
Program funding - Government	\$ 108,512	\$ 105,326
Expenses		
Personnel costs		
Salaries and wages	68,118	49,568
Employee benefits	17,237	9,486
Contracted services	172	29,606
Meetings and training	2,827	350
Honorariums and staff appreciation	-	5
	<u>88,354</u>	<u>89,015</u>
Materials and direct program costs		
Advertising	604	226
Office, computer and miscellaneous	4,408	3,742
Program materials and activity costs	330	1,567
	<u>5,342</u>	<u>5,535</u>
Occupancy costs		
Rent	6,095	2,971
Telephone and internet	784	325
	<u>6,879</u>	<u>3,296</u>
Vehicle operating and travel		
	187	103
Administration charges	<u>10,833</u>	<u>10,509</u>
	<u>111,595</u>	<u>108,458</u>
Deficiency of revenue over expenses for the year	\$ (3,083)	\$ (3,132)

The accompanying notes are an integral part of these financial statements.