

**YOUTHCO HIV & HEP C SOCIETY**

**FINANCIAL STATEMENTS**  
**March 31, 2019**

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# YOUTHCO HIV & HEP C SOCIETY

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March 31, 2019

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# INDEPENDENT AUDITORS' REPORT

TO THE DIRECTORS OF YOUTHCO HIV & HEP C SOCIETY

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## *Opinion*

We have audited the financial statements of YouthCo HIV & Hep C Society, which comprise the statement of financial position as at March 31, 2019, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## *Basis for Opinion*

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 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 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.
- 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.

## INDEPENDENT AUDITORS' REPORT, CONTINUED

- ♦ 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 Society Act of British Columbia, we report that, in our opinion, the accounting principles used in preparing and presenting the Society's financial statements are in accordance with Canadian accounting standards for not-for-profit organizations and have been applied on a consistent basis.

REID HURST NAGY INC.  
CHARTERED PROFESSIONAL ACCOUNTANTS

RICHMOND, B.C.

# YOUTHCO HIV & HEP C SOCIETY

## STATEMENT OF OPERATIONS For the year ended March 31, 2019

	Budget 2019 (Unaudited)	Actual 2019	Actual 2018
	\$	\$	\$
<b>REVENUE</b>			
Grants - Federal	229,982	229,987	229,982
Grants - Provincial	211,328	275,589	219,920
Grants - Other	265,669	381,615	235,952
BC Gaming	6,000	6,789	6,000
Donations and fundraising (Note 8)	40,529	20,001	45,589
Workshops	12,000	11,551	23,956
Interest income	460	715	1,130
	765,968	926,247	762,529
<b>EXPENSES</b>			
Administration	138,133	135,689	111,324
Depreciation	-	3,467	1,734
Human resources	388,301	524,156	385,142
Programs	251,644	264,118	259,756
	778,078	927,430	757,956
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(12,110)	(1,183)	4,573

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

# YOUTHCO HIV & HEP C SOCIETY

## STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2019

	2019	2018
	\$	\$
BALANCE, BEGINNING OF YEAR	99,916	95,343
Excess (deficiency) of revenues over expenditures	(1,183)	4,573
BALANCE, ENDING OF YEAR	98,733	99,916

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



# YOUTHCO HIV & HEP C SOCIETY

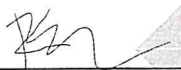

## STATEMENT OF FINANCIAL POSITION

As at March 31, 2019

	2019	2018
	\$	\$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	221,349	267,129
Term deposits (Note 6)	30,742	30,247
Accounts receivable	2,400	6,801
Prepaid expenses	7,248	7,763
GST receivable	4,795	4,267
Due from employees	4,810	-
	271,344	316,207
<b>TANGIBLE CAPITAL ASSETS (Note 4)</b>	8,668	12,135
	280,012	328,342
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	41,480	36,327
Wages and benefits payable	10,016	20,024
Deferred revenue (Note 7)	129,783	172,075
	181,279	228,426
<b>NET ASSETS</b>	98,733	99,916
	280,012	328,342

LEASE COMMITMENTS (Note 5)  
CONTINGENT LIABILITY (Note 10)

Approved on behalf of the board

 Director  
 Director

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



# YOUTHCO HIV & HEP C SOCIETY

## STATEMENT OF CASH FLOWS

For the year ended March 31, 2019

	2019	2018
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenditures	(1,184)	4,573
Items not requiring the outlay of cash:		
Depreciation	3,467	1,734
	2,283	6,307
Change in non-cash working capital items:		
Accounts receivable	4,401	80,153
Prepaid expenses	515	(1,329)
Due from employees	(4,810)	-
Accounts payable and accrued liabilities	5,154	7,688
Gst/hst payable/receivable	(528)	(1,593)
Wages and benefits payable	(10,008)	11,139
Deferred revenue	(42,292)	135,723
	(45,285)	238,088
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment in term deposits	(495)	(4,374)
Acquisition of tangible capital assets	-	(13,868)
<b>INCREASE (DECREASE) IN CASH</b>	<b>(45,780)</b>	<b>219,846</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>267,129</b>	<b>47,283</b>
<b>CASH, END OF YEAR</b>	<b>221,349</b>	<b>267,129</b>

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

# YOUTHCO HIV & HEP C SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2019

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### 1. NATURE OF OPERATIONS

YouthCo HIV & Hep C Society is a registered charity incorporated under the Societies Act of British Columbia on July 11, 1994. The Society was formed to support and empower youth living with HIV or Hepatitis C, as well as provide education to youth to reduce stigma related to HIV and Hepatitis C.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are:

#### (a) Revenue recognition

The Society follows the deferral method of accounting for contributions which includes grants and donations. Contributions of tangible capital assets are included as deferred contributions and are amortized to revenue at the same rate and on the same basis as amortization of the related tangible capital assets.

Restricted contributions are recognized as revenue in the year in which the related expenses are made. 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.

All other amounts, including donations, fundraising, interest and other income are recognized as revenue when receivable.

#### (b) Tangible capital assets

Tangible capital assets are recorded at cost. Contributed tangible capital assets are recorded at fair value at the date of contribution. The Society provides for depreciation using the straight-line method at rates designed to depreciate the cost of the tangible capital assets over their estimated useful lives. The annual depreciation rates are as follows:

Computer equipment	4 years
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#### (c) Use of estimates

The preparation of financial statements in conformity 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. By their nature, these estimates are subject to measurement uncertainty. Accounts specifically affected by estimates in these financial statements are the collectability of accounts receivable, the useful lives of tangible capital assets, and accrued liabilities.

#### (d) Cash and cash equivalents

Cash and cash equivalents include cash and term deposits with a maturity of three months or less from the year end date, which is readily convertible into a known amount of cash, and is subject to an insignificant risk to changes in its fair value.

#### (e) Donated material and services

Contributions of materials and services are recognized both as contributions and expense in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

# YOUTHCO HIV & HEP C SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2019

### 3. FINANCIAL INSTRUMENTS

The following sections describe the Society's financial risk management objectives and policies and the Society's financial risk exposures.

(a) Credit risk

The Society does have credit risk in accounts receivable \$2,400 (2018-\$6,801). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. In the opinion of management, the credit risk exposure to the Society is low and is not material.

(b) Liquidity risk

The Society does have a liquidity risk in the accounts payable and accrued liabilities of \$41,480 (2018-\$36,327). Liquidity risk is the risk that the Society cannot repay its obligations when they become due to its creditors. The Society reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. In the opinion of management, the liquidity risk exposure to the Society low and is not material.

### 4. TANGIBLE CAPITAL ASSETS

	2019 Cost	2019 Accumulated amortization	2019 Net	2018 Net
Computer equipment	\$ 13,868	\$ 5,200	\$ 8,668	\$ 12,135

### 5. LEASE COMMITMENTS

The Society has entered into a lease agreement with a third-party for office premises. The lease agreement is for three years commencing April 1, 2018 and ending March 31, 2021.

The future minimum lease payments are as follows.

	\$
2020	29,723
2021	33,756
	63,479

# YOUTHCO HIV & HEP C SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

March 31, 2019

### 6. TERM DEPOSITS

	2019	2018
	\$	\$
TD Canada Trust at 1.40% interest, maturing October 27, 2018	-	30,247
TD Canada Trust at 1.95% interest, maturing December 28, 2019	30,742	-
	30,742	30,247

### 7. DEFERRED REVENUE

	2019	2018
	\$	\$
BC Gaming	7,000	6,000
Camp Moomba	4,500	-
CANFAR	-	10,840
Fraser Health Authority	41,073	10,770
MAC AIDS Fund	-	25,000
Provincial Health Services Association	16,988	13,108
Telus	-	16,000
Universities Without Walls	-	29,398
University of British Columbia	3,209	-
University of Victoria	2,100	-
Vancouver Coastal Health Authority	54,913	30,959
ViiV Healthcare	-	30,000
	129,783	172,075

### 8. DONATIONS IN KIND

During the 2018 year, the Society received a donation in kind of computer equipment with a fair market value of \$1,958. Had it not been donated, the Society would have purchased similar equipment.

### 9. ECONOMIC DEPENDENCE

The Society receives 94% of its revenue through funding agreements from local, provincial, and federal government agencies. The Society's continued operations are dependent on these funding agreements.

### 10. CONTINGENT LIABILITIES

Legal actions involving approximately \$27,293 have been instituted against the Society. These proceedings are being contested and it is not possible at this time to determine the likelihood of the outcome. Accordingly, no provision for liability, if any, has been made in the financial statements.

# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Trial Balance

Map No: 1000 To 9000

Account	Prelim	Adj's	Reclass	Rep	Rep 03/18	%Chg
1050 General - TD **7760	187,885.46	0.00	0.00	187,885.46	238,176.46	(21)
1053 TD Business Investor *5213	3,509.98	0.00	0.00	3,509.98	0.00	0
1060 Gaming - VanCity **4509	7,000.00	0.00	0.00	7,000.00	7,061.29	(1)
1061 TD Term Deposit - Cash Equivalent	0.00	0.00	21,408.77	21,408.77	21,212.62	1
1065 Shares VanCity **2804	186.12	0.00	0.00	186.12	179.02	4
1071 Petty Cash - Programs	1,016.34	0.00	0.00	1,016.34	500.00	103
1499 Undeposited Funds	342.19	0.00	0.00	342.19	0.00	0
<b>11.01 Cash</b>	<b>199,940.09</b>	<b>0.00</b>	<b>21,408.77</b>	<b>221,348.86</b>	<b>267,129.39</b>	<b>(17)</b>
1200 Accounts Receivable	6,059.04	0.00	(3,659.04)	2,400.00	6,800.69	(65)
<b>11.02 Accounts receivable</b>	<b>6,059.04</b>	<b>0.00</b>	<b>(3,659.04)</b>	<b>2,400.00</b>	<b>6,800.69</b>	<b>(65)</b>
1320 Prepaid Expenses	10,747.76	(3,500.00)	(5,449.43)	1,798.33	6,354.36	(72)
1321 Security Deposit	0.00	0.00	5,449.43	5,449.43	0.00	0
1325 Prepaid - Other	0.00	0.00	0.00	0.00	1,408.71	(100)
<b>11.07 Prepaid expenses (and deposi</b>	<b>10,747.76</b>	<b>(3,500.00)</b>	<b>0.00</b>	<b>7,247.76</b>	<b>7,763.07</b>	<b>(7)</b>
1076 TD Term Deposits	0.00	0.00	0.00	0.00	30,247.40	(100)
1270.1270.01 TD Term Deposits (GICs):1	10,125.40	0.00	(10,125.40)	0.00	0.00	0
1270.1270.02 TD Term Deposits (GICs):1	11,283.37	0.00	(11,283.37)	0.00	0.00	0
1270.1270.03 TD Term Deposits (GICs):1	30,742.09	0.00	0.00	30,742.09	0.00	0
<b>11.10 Short term investment</b>	<b>52,150.86</b>	<b>0.00</b>	<b>(21,408.77)</b>	<b>30,742.09</b>	<b>30,247.40</b>	<b>2</b>
1600.1601 Due from Staff:Due to / from S	93.35	0.00	0.00	93.35	0.00	0
1600.1602 Due from Staff:Due from Staff	4,716.32	0.00	0.00	4,716.32	0.00	0
<b>11.18 Due from employees</b>	<b>4,809.67</b>	<b>0.00</b>	<b>0.00</b>	<b>4,809.67</b>	<b>0.00</b>	<b>0</b>
1852 Computer Equipment - Cost	0.00	0.00	0.00	0.00	13,868.18	(100)
1800.1850.1852 CAPITAL ASSETS:Corr	13,868.18	0.00	0.00	13,868.18	0.00	0
<b>12.20.13 Computer equipment</b>	<b>13,868.18</b>	<b>0.00</b>	<b>0.00</b>	<b>13,868.18</b>	<b>13,868.18</b>	<b>0</b>
1855 Accum Amort. Computer	0.00	0.00	0.00	0.00	(1,733.52)	(100)
1800.1850.1855 CAPITAL ASSETS:Corr	(1,733.52)	(3,467.05)	0.00	(5,200.57)	0.00	0
<b>12.21.13 Computer equipment</b>	<b>(1,733.52)</b>	<b>(3,467.05)</b>	<b>0.00</b>	<b>(5,200.57)</b>	<b>(1,733.52)</b>	<b>200</b>
2000 Accounts Payable	(5,096.95)	0.00	0.00	(5,096.95)	(1,187.15)	329
2005 AP-Adjustments	(7,655.86)	0.00	0.00	(7,655.86)	(17,655.86)	(57)
2010 Accrued Liabilities:accrue auditor	(23,584.19)	0.00	0.00	(23,584.19)	(6,750.00)	249
2050 Visa - Desjardins	0.00	0.00	0.00	0.00	(1,326.33)	(100)
2053 Mastercard - #6941 Capital One	(3,525.56)	0.00	0.00	(3,525.56)	(9,407.37)	(63)
2056 Visa - #7239 - TD:MpowermentPG (	(1,115.41)	0.00	0.00	(1,115.41)	0.00	0
2057 Visa - #8508 - TD:Visa - 8508 (Ivan	(216.92)	0.00	0.00	(216.92)	0.00	0
2058 Visa #9651 - TD	(284.78)	0.00	0.00	(284.78)	0.00	0

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CC 7/26/2019	AL 8/2/2019	VD 8/14/2019

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# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Trial Balance

Map No: 1000 To 9000

Account	Prelim	Adj's	Reclass	Rep	Rep 03/18	%Chg
<b>13.01 Accounts payable and accrues</b>	<b>(41,479.67)</b>	<b>0.00</b>	<b>0.00</b>	<b>(41,479.67)</b>	<b>(36,326.71)</b>	<b>14</b>
247 Receiver General Suspense	4,795.28	0.00	0.00	4,795.28	0.00	0
25500 GST Payable:Tax amounts collecte	0.00	0.00	0.00	0.00	4,266.98	(100)
<b>13.02 GST/HST payable/receivable</b>	<b>4,795.28</b>	<b>0.00</b>	<b>0.00</b>	<b>4,795.28</b>	<b>4,266.98</b>	<b>12</b>
2120 Payroll Liabilities (CPP/ EI/ Feder	0.00	0.00	3,659.04	3,659.04	(6,951.44)	(153)
2170 Vacation Payable	0.00	0.00	0.00	0.00	(13,072.35)	(100)
2100.2170 CURRENT LIABILITIES:Vaca	(13,019.60)	0.00	0.00	(13,019.60)	0.00	0
2100.2230 CURRENT LIABILITIES:WCB	(655.55)	0.00	0.00	(655.55)	0.00	0
<b>13.11 Wages and benefits payable</b>	<b>(13,675.15)</b>	<b>0.00</b>	<b>3,659.04</b>	<b>(10,016.11)</b>	<b>(20,023.79)</b>	<b>(50)</b>
2300 Deferred Revenue	0.00	0.00	0.00	0.00	(172,075.43)	(100)
2100.2300.2300.05 CURRENT LIABILITI	(31,097.00)	0.00	0.00	(31,097.00)	0.00	0
2100.2300.2300.06 CURRENT LIABILITI	(23,815.54)	0.00	0.00	(23,815.54)	0.00	0
2100.2300.2300.09 CURRENT LIABILITI	(4,500.00)	0.00	0.00	(4,500.00)	0.00	0
2100.2300.2300.10 CURRENT LIABILITI	(7,000.00)	0.00	0.00	(7,000.00)	0.00	0
2100.2300.2300.11 CURRENT LIABILITI	(41,073.06)	0.00	0.00	(41,073.06)	0.00	0
2100.2300.2300.15 CURRENT LIABILITI	(2,100.00)	0.00	0.00	(2,100.00)	0.00	0
2100.2300.2300.20 CURRENT LIABILITI	(1,500.00)	0.00	0.00	(1,500.00)	0.00	0
2100.2300.2300.21 CURRENT LIABILITI	(1,709.45)	0.00	0.00	(1,709.45)	0.00	0
2100.2300.2300.25 CURRENT LIABILITI	(16,988.08)	0.00	0.00	(16,988.08)	0.00	0
<b>13.18 Unearned revenue</b>	<b>(129,783.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>(129,783.13)</b>	<b>(172,075.43)</b>	<b>(25)</b>
2475 Invested in Capital Assets	0.00	0.00	0.00	0.00	(17,328.00)	(100)
3000 Opening Bal Equity	(99,631.85)	0.00	0.00	(99,631.85)	(99,631.85)	0
3900 Retained Earnings	17,043.59	0.00	0.00	17,043.59	21,617.11	(21)
2400.2475 CURRENT EARNINGS:Invest	(17,328.00)	0.00	0.00	(17,328.00)	0.00	0
<b>15.10.01 Opening/As previously stat</b>	<b>(99,916.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>(99,916.26)</b>	<b>(95,342.74)</b>	<b>5</b>
4011 PHAC - New Funding	0.00	0.00	0.00	0.00	(229,982.00)	(100)
4000.4100.4140 REVENUE:GOVERNME	(229,987.00)	0.00	0.00	(229,987.00)	0.00	0
<b>21.01 Grants - Federal</b>	<b>(229,987.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(229,987.00)</b>	<b>(229,982.00)</b>	<b>0</b>
4030 Grants - VCHA	0.00	0.00	0.00	0.00	(93,628.00)	(100)
4035 Grants - PHSA	0.00	0.00	0.00	0.00	(73,592.00)	(100)
4036 Grants - Fraser HA	0.00	0.00	0.00	0.00	(52,700.00)	(100)
4000.4100.4130 REVENUE:GOVERNME	(98,943.44)	0.00	0.00	(98,943.44)	0.00	0
4000.4100.4150 REVENUE:GOVERNME	(91,119.92)	0.00	0.00	(91,119.92)	0.00	0
4000.4100.4160 REVENUE:GOVERNME	(85,525.46)	0.00	0.00	(85,525.46)	0.00	0
<b>21.02 Grants - Provincial</b>	<b>(275,588.82)</b>	<b>0.00</b>	<b>0.00</b>	<b>(275,588.82)</b>	<b>(219,920.00)</b>	<b>25</b>
4027 Grants - Foundations	0.00	0.00	0.00	0.00	(21,779.50)	(100)

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# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Trial Balance

Map No: 1000 To 9000

Account	Prelim	Adj's	Reclass	Rep	Rep 03/18	%Chg
4028 Grants - Corporate	0.00	0.00	0.00	0.00	(11,480.00)	(100)
4033 Grants - FNHA	0.00	0.00	0.00	0.00	(142,260.00)	(100)
4038 Grants - Other	0.00	0.00	0.00	0.00	(13,483.10)	(100)
4045 Grants from Research Teams	0.00	0.00	0.00	0.00	(46,949.57)	(100)
4300.4330 FOUNDATION/TRUST GRAN	(22,239.50)	0.00	0.00	(22,239.50)	0.00	0
4000.4100.4038 REVENUE:GOVERNME	(18,500.00)	0.00	0.00	(18,500.00)	0.00	0
4000.4100.4045 REVENUE:GOVERNME	(87,225.64)	0.00	0.00	(87,225.64)	0.00	0
4000.4100.4120 REVENUE:GOVERNME	(180,000.00)	0.00	0.00	(180,000.00)	0.00	0
4000.4200.4290 REVENUE:CORPORAT	(71,000.00)	0.00	0.00	(71,000.00)	0.00	0
4500.4550.4556 RESEARCH TEAMS:U	(2,650.00)	0.00	0.00	(2,650.00)	0.00	0
<b>21.03 Grants - Other</b>	<b>(381,615.14)</b>	<b>0.00</b>	<b>0.00</b>	<b>(381,615.14)</b>	<b>(235,952.17)</b>	<b>62</b>
4101 General Donations	0.00	0.00	0.00	0.00	(27,435.82)	(100)
4105 Corporate Donations	0.00	0.00	0.00	0.00	(16,000.00)	(100)
4110 BC GAMING Grant	0.00	0.00	0.00	0.00	(72.00)	(100)
4240 Miscellaneous Revenue	0.00	0.00	0.00	0.00	(2,080.84)	(100)
4600.4610 DIRECT INDIV. CONTRIBUTI	(15,878.55)	0.00	0.00	(15,878.55)	0.00	0
4000.4800.4810 REVENUE:OTHER RE	(87.68)	0.00	0.00	(87.68)	0.00	0
4000.4900.4105 REVENUE:FUND DEVE	(4,035.00)	0.00	0.00	(4,035.00)	0.00	0
<b>21.04 Donations and fundraising</b>	<b>(20,001.23)</b>	<b>0.00</b>	<b>0.00</b>	<b>(20,001.23)</b>	<b>(45,588.66)</b>	<b>(56)</b>
4215 Workshops	0.00	0.00	0.00	0.00	(6,202.00)	(100)
4235 Reimbursed Expenses	0.00	0.00	0.00	0.00	(17,753.97)	(100)
4000.4700.4710 REVENUE:EARNED RE	(825.00)	0.00	0.00	(825.00)	0.00	0
4000.4700.4720 REVENUE:EARNED RE	(10,726.00)	0.00	0.00	(10,726.00)	0.00	0
<b>21.05 Workshops</b>	<b>(11,551.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,551.00)</b>	<b>(23,955.97)</b>	<b>(52)</b>
4005 Grants-Gaming	0.00	0.00	0.00	0.00	(6,000.00)	(100)
4000.4100.4110 REVENUE:GOVERNME	(6,788.75)	0.00	0.00	(6,788.75)	0.00	0
<b>21.06 BC Gaming</b>	<b>(6,788.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,788.75)</b>	<b>(6,000.00)</b>	<b>13</b>
4225 Interest-General	0.00	0.00	0.00	0.00	(1,082.40)	(100)
4230 Viiv VSG Grant	0.00	0.00	0.00	0.00	(47.66)	(100)
4000.4700.4735 REVENUE:EARNED RE	(699.28)	(8.64)	0.00	(707.92)	0.00	0
4000.4900.4730 REVENUE:FUND DEVE	(6.79)	0.00	0.00	(6.79)	0.00	0
<b>21.10 Interest income</b>	<b>(706.07)</b>	<b>(8.64)</b>	<b>0.00</b>	<b>(714.71)</b>	<b>(1,130.06)</b>	<b>(37)</b>
5075 Amortization - General	0.00	0.00	0.00	0.00	1,733.52	(100)
5000.5001.5075 GENERAL & ADMIN EX	0.00	3,467.05	0.00	3,467.05	0.00	0
<b>23.02 Depreciation</b>	<b>0.00</b>	<b>3,467.05</b>	<b>0.00</b>	<b>3,467.05</b>	<b>1,733.52</b>	<b>100</b>
066 Discounts given	1,463.00	0.00	0.00	1,463.00	0.00	0
5000 GENERAL & ADMIN EXPENSES	0.00	0.00	0.00	0.00	1,232.00	(100)

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# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Trial Balance

Map No: 1000 To 9000

Account	Prelim	Adj's	Reclass	Rep	Rep 03/18	%Chg
5001 OFFICE & ADMIN	0.00	0.00	0.00	0.00	160.72	(100)
5010 Bank Fees & Financing Charges	0.00	0.00	0.00	0.00	1,515.36	(100)
5015 Bookkeeping	0.00	0.00	0.00	0.00	7,861.97	(100)
5025 IT Costs	0.00	0.00	0.00	0.00	16,577.24	(100)
5030 Photocopier & Fax	0.00	0.00	0.00	0.00	(2,324.20)	(100)
5035 Postage & Courier	0.00	0.00	0.00	0.00	843.95	(100)
5040 Rent	0.00	0.00	0.00	0.00	70,909.83	(100)
5045 Security	0.00	0.00	0.00	0.00	375.81	(100)
5050 Telephone & Internet	0.00	0.00	0.00	0.00	4,575.58	(100)
5055 Insurance	0.00	0.00	0.00	0.00	3,699.09	(100)
5065 Office Admin Supplies	0.00	0.00	0.00	0.00	772.32	(100)
5070 Repairs & Maintenance	0.00	0.00	0.00	0.00	2,489.98	(100)
5190 Legal	0.00	0.00	0.00	0.00	2,618.40	(100)
6041 Expense-Adjustments:Used to offse	(4,768.99)	3,508.64	0.00	(1,260.35)	0.00	0
9999 Uncategorized Expense	0.00	0.00	0.00	0.00	16.00	(100)
5000.5001.5005 GENERAL & ADMIN EX	6,450.43	0.00	0.00	6,450.43	0.00	0
5000.5001.5010 GENERAL & ADMIN EX	867.89	0.00	0.00	867.89	0.00	0
5000.5001.5015 GENERAL & ADMIN EX	41,151.97	0.00	0.00	41,151.97	0.00	0
5000.5001.5025 GENERAL & ADMIN EX	10,563.37	0.00	0.00	10,563.37	0.00	0
5000.5001.5030 GENERAL & ADMIN EX	3,988.44	0.00	0.00	3,988.44	0.00	0
5000.5001.5035 GENERAL & ADMIN EX	1,469.87	0.00	0.00	1,469.87	0.00	0
5000.5001.5040 GENERAL & ADMIN EX	59,295.06	0.00	0.00	59,295.06	0.00	0
5000.5001.5045 GENERAL & ADMIN EX	386.37	0.00	0.00	386.37	0.00	0
5000.5001.5050 GENERAL & ADMIN EX	2,507.89	0.00	0.00	2,507.89	0.00	0
5000.5001.5055 GENERAL & ADMIN EX	3,792.52	0.00	0.00	3,792.52	0.00	0
5000.5001.5060 GENERAL & ADMIN EX	171.63	0.00	0.00	171.63	0.00	0
5000.5001.5065 GENERAL & ADMIN EX	613.24	0.00	0.00	613.24	0.00	0
5000.5001.5070 GENERAL & ADMIN EX	1,752.92	0.00	0.00	1,752.92	0.00	0
5000.5001.5190 GENERAL & ADMIN EX	2,039.85	0.00	0.00	2,039.85	0.00	0
5000.5300.5321 GENERAL & ADMIN EX	435.26	0.00	0.00	435.26	0.00	0
<b>23.33 Administration</b>	<b>132,180.72</b>	<b>3,508.64</b>	<b>0.00</b>	<b>135,689.36</b>	<b>111,324.05</b>	<b>22</b>
5005 Audit	0.00	0.00	0.00	0.00	6,425.62	(100)
5410 Food	0.00	0.00	0.00	0.00	13,898.04	(100)
5415 Honourarium	0.00	0.00	0.00	0.00	17,055.05	(100)
5420 Travel & Transpo	0.00	0.00	0.00	0.00	60,212.10	(100)
5421 Accomodation	0.00	0.00	0.00	0.00	32,860.84	(100)
5422 Venue Rentals	0.00	0.00	0.00	0.00	24,774.12	(100)
5425 Materials & Supplies	0.00	0.00	0.00	0.00	16,992.87	(100)
5430 Activities	0.00	0.00	0.00	0.00	1,072.73	(100)
5440 Equipment & Furniture	0.00	0.00	0.00	0.00	1,369.46	(100)
5450 Promo & Resource Production	0.00	0.00	0.00	0.00	33,653.19	(100)
5451 Website	0.00	0.00	0.00	0.00	2,221.45	(100)

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# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Trial Balance

Map No: 1000 To 9000

Account	Prelim	Adj's	Reclass	Rep	Rep 03/18	%Chg
5453 Volunteer Appreciation	0.00	0.00	0.00	0.00	1,091.48	(100)
5455 Cleaning	0.00	0.00	0.00	0.00	4,103.41	(100)
5460 Memberships & Fees	0.00	0.00	0.00	0.00	181.75	(100)
5465 Staff Professional Development	0.00	0.00	0.00	0.00	4,189.55	(100)
5466 Youth Grants	0.00	0.00	0.00	0.00	8,000.00	(100)
6100 Contractors - Outside (W/O WCB)	0.00	0.00	0.00	0.00	21,698.07	(100)
6110 Contractors - Outside (with WCB)	0.00	0.00	0.00	0.00	9,955.85	(100)
6000.6100 PAYROLL EXPENSES:Contr	15,746.56	0.00	0.00	15,746.56	0.00	0
6000.6110 PAYROLL EXPENSES:Contr	4,497.70	0.00	0.00	4,497.70	0.00	0
5000.5400.5410 GENERAL & ADMIN EX	19,801.68	0.00	0.00	19,801.68	0.00	0
5000.5400.5415 GENERAL & ADMIN EX	17,539.00	0.00	0.00	17,539.00	0.00	0
5000.5400.5419 GENERAL & ADMIN EX	9,445.31	0.00	0.00	9,445.31	0.00	0
5000.5400.5420 GENERAL & ADMIN EX	72,252.65	0.00	0.00	72,252.65	0.00	0
5000.5400.5421 GENERAL & ADMIN EX	9,682.30	0.00	0.00	9,682.30	0.00	0
5000.5400.5422 GENERAL & ADMIN EX	53,421.06	0.00	0.00	53,421.06	0.00	0
5000.5400.5425 GENERAL & ADMIN EX	18,713.78	0.00	0.00	18,713.78	0.00	0
5000.5400.5430 GENERAL & ADMIN EX	4,441.32	0.00	0.00	4,441.32	0.00	0
5000.5400.5440 GENERAL & ADMIN EX	2,354.00	0.00	0.00	2,354.00	0.00	0
5000.5400.5450 GENERAL & ADMIN EX	16,557.29	0.00	0.00	16,557.29	0.00	0
5000.5400.5451 GENERAL & ADMIN EX	1,523.07	0.00	0.00	1,523.07	0.00	0
5000.5400.5453 GENERAL & ADMIN EX	405.99	0.00	0.00	405.99	0.00	0
5000.5400.5455 GENERAL & ADMIN EX	6,366.34	0.00	0.00	6,366.34	0.00	0
5000.5400.5460 GENERAL & ADMIN EX	795.78	0.00	0.00	795.78	0.00	0
5000.5400.5465 GENERAL & ADMIN EX	5,149.11	0.00	0.00	5,149.11	0.00	0
5000.5400.5466 GENERAL & ADMIN EX	5,425.00	0.00	0.00	5,425.00	0.00	0
<b>23.47 Programs</b>	<b>264,117.94</b>	<b>0.00</b>	<b>0.00</b>	<b>264,117.94</b>	<b>259,755.58</b>	<b>2</b>
6005 Payroll Expenses (CPP/ EI)	0.00	0.00	0.00	0.00	20,874.78	(100)
6015 Employee Benefits	0.00	0.00	0.00	0.00	25,723.11	(100)
6020 Salary - Unrest. Admin	0.00	0.00	0.00	0.00	93,745.71	(100)
6025 Salary - Yúusnewas	0.00	0.00	0.00	0.00	89,716.69	(100)
6030 Salary - Peer Education	0.00	0.00	0.00	0.00	34,051.30	(100)
6033 Salary - mPowerment	0.00	0.00	0.00	0.00	81,802.29	(100)
6035 Salary - HIV + Youth	0.00	0.00	0.00	0.00	30,746.06	(100)
6040 Salary - Adjustment	(8,766.57)	0.00	0.00	(8,766.57)	6,152.09	(242)
6450 Workers Compensation - WCB	0.00	0.00	0.00	0.00	2,330.16	(100)
6000.6015 PAYROLL EXPENSES:Empl	21,304.69	0.00	0.00	21,304.69	0.00	0
6000.6020 PAYROLL EXPENSES:Salary	95,452.50	0.00	0.00	95,452.50	0.00	0
6000.6025 PAYROLL EXPENSES:Salary	139,683.32	0.00	0.00	139,683.32	0.00	0
6000.6030 PAYROLL EXPENSES:Salary	42,073.46	0.00	0.00	42,073.46	0.00	0
6000.6033 PAYROLL EXPENSES:Salary	180,644.72	0.00	0.00	180,644.72	0.00	0
6000.6035 PAYROLL EXPENSES:Salary	50,948.93	0.00	0.00	50,948.93	0.00	0
6000.6540 PAYROLL EXPENSES:Work	2,815.15	0.00	0.00	2,815.15	0.00	0

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# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Trial Balance

Map No: 1000 To 9000

Account	Prelim	Adj's	Reclass	Rep	Rep 03/18	%Chg
23.54 Human resources	524,156.20	0.00	0.00	524,156.20	385,142.19	36
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	5,783.15			(1,183.90)	4,573.52	(126)

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**YouthCo HIV & Hep C Society**

Year End: March 31, 2019

Adjusting Entries

Date: 4/1/2018 To 3/31/2019

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE01	3/31/2019	CAPITAL ASSETS:Computer Equipment:Accurr	1800.1850.1855	U. 1			3,467.05		
AJE01	3/31/2019	GENERAL & ADMIN EXPENSES:OFFICE & AD	5000.5001.5075	U. 1		3,467.05			
		To record current year depreciation on capital assets.							
AJE02	3/31/2019	Prepaid Expenses	1320	A.1C			3,500.00		
AJE02	3/31/2019	Expense-Adjustments:Used to offset AJE 2018-	6041	A.1C		3,508.64			
AJE02	3/31/2019	REVENUE:EARNED REVENUES:Interest-Gene	4000.4700.4735	A.1C			8.64		
		To adjust credit card deposit and interest.							
						6,975.69	6,975.69		
		Net Income (Loss)	(1,183.90)						

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# YouthCo HIV & Hep C Society

Year End: March 31, 2019

Reclassifying journal entries

Date: 4/1/2018 To 3/31/2019

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
RE01	3/31/2019	Prepaid Expenses	1320	L.3-2			5,449.43		
RE01	3/31/2019	Security Deposit	1321	L.3-2		5,449.43			
		To reclassify security deposit on office lease for presentation purposes.							
RE02	3/31/2019	Accounts Receivable	1200	C. 1			3,659.04		
RE02	3/31/2019	Payroll Liabilities (CPP/ EI/ Federal Tax)	2120	C. 1		3,659.04			
		To reclassify CRA overpayment.							
RE03	3/31/2019	TD Term Deposit - Cash Equivalent Portion	1061	N. 1		21,408.77			
RE03	3/31/2019	TD Term Deposits (GICs):TD GIC 10K:10K GIC	1270.1270.01	N. 1			10,125.40		
RE03	3/31/2019	TD Term Deposits (GICs):TD GIC 11K:11K GIC	1270.1270.02	N. 1			11,283.37		
		To reclassify cash equivalent short-term investments.							
						30,517.24	30,517.24		
		Net Income (Loss)	(1,183.90)						

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**YouthCo HIV & Hep C Society**

Year End: March 31, 2019

Unrecorded journal entries

Date: 4/1/2018 To 3/31/2019

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PP01	3/31/2019	Salary - Adjustment	6040	40. 1		737.74			
PP01	3/31/2019	CURRENT LIABILITIES:Vacation Payable	2100.2170	40. 1			737.74		
		To recognize variance in payroll reconciliation.							
PP02	3/31/2019	Retained Earnings	3900	BB.4D	AL-14		10,583.33		
PP02	3/31/2019	Salary - Adjustment	6040	BB.4D		10,583.33			
		To recognize payroll deductions accrued in 2018.							
						11,321.07	11,321.07		
Net Income (Loss)			(12,504.97)						

AL-14. PP02

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