



**Fernandez Young LLP**  
Chartered Professional Accountants

September 4, 2019

**PRIVATE & CONFIDENTIAL**

Gary Ansell  
Change the World Foundation (Harvest Project)  
1073 Roosevelt Crescent  
North Vancouver, BC, V7P 1M4

Dear Mr. Ansell,

We have completed the preparation of the audited financial statements and registered charity information return of Change the World Foundation (Harvest Project) for the fiscal year ended April 30, 2019. We recommend that the necessary meetings be held, or resolutions be passed to approve the financial statements. We have prepared these based on the information you provided to us.

***FINANCIAL STATEMENTS***

We enclose one bound and one unbound copies of the audited financial statements. The unbound "***CLIENT COPY***" of the financial statements includes a copy of the trial balance and adjusting journal entries used in finalizing the year end. The copy marked "***FILE COPY***" should be signed by the directors and returned to us.

***REGISTERED CHARITY INFORMATION RETURN***

We also enclose copies of the registered charity information return with supporting schedules.

After you review the returns for completeness and accuracy, please sign page ten of the return and return it to us.

The copy marked "***CLIENT COPY***" is for your files.

***REPRESENTATION LETTER***

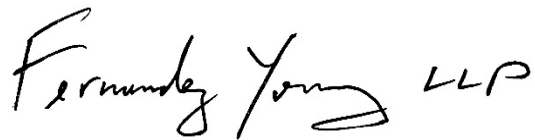
Enclosed are two copies of our letter of representation. Please read the document, sign and return the copy marked "***FILE COPY***" to us.

**CONFIDENTIALITY**

We are required under our Rules of Professional Conduct to maintain the strictest confidence with respect to any client's or former client's information. We shall only disclose affairs where disclosure is compelled by a process of law or by statute or by the profession's Rules of Professional Conduct.

We would like to thank you for providing us this opportunity to be of service to you. If you have any questions concerning the enclosed, or if we can be of further assistance, please do not hesitate to contact us.

Sincerely yours,

A handwritten signature in black ink that reads "Fernandez Young LLP". The signature is written in a cursive, flowing style.

**FERNANDEZ YOUNG LLP**

*Chartered Professional Accountants*

*"File Copy" Documents to be signed & returned to our office:*

1. *Representation Letter*
2. *Engagement Letter*
3. *Financial Statements*
4. *Registered charity information return*



# Change The World Foundation (Harvest Project)

1073 Roosevelt Crescent  
North Vancouver, BC  
V7P 1M4

Wednesday, September 4, 2019

Fernandez Young LLP  
Chartered Professional Accountants  
Suite 800- 1040 W. Georgia Street  
Vancouver, BC  
V6E 4H1

Attn: Mr. Jim Fernandez, CPA, CGA

Dear Mr. Fernandez:

This representation letter is provided in connection with your audit of the financial statements of Change The World Foundation (Harvest Project) for the period ended April 30, 2019, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Accounting Standards for Non-for-profit Organizations (ASNFPPO).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

## 1. Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated Friday, July 20, 2018 for:

- a) Preparing and fairly presenting the financial statements in accordance with Canadian Accounting Standards for Non-for-profit Organizations ;
- b) Providing you all relevant information, such as:
  - i. Accounting records, supporting data and other relevant documentation,
  - ii. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
  - iii. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;

- c) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

## **2. Fraud and Non-Compliance**

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
  - i. Management;
  - ii Employees who have significant roles in internal control; or
  - iii. Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

## **3. Related Parties**

We confirm that there were no related-party relationships or transactions that occurred during the period.

## **4. Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian Accounting Standards for Non-for-profit Organizations . Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We believe that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

**5. Subsequent Events**

All events subsequent to the date of the financial statements and for which Canadian Accounting Standards for Non-for-profit Organizations requires adjustment or disclosure have been adjusted or disclosed.

**6. Commitments and Contingencies**

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

**7. Adjustments**

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

**8. Other Representations**

***Accounting Policies***

*All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.*

***Future Plans***

*We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.*

Yours truly,

\_\_\_\_\_ Title: \_\_\_\_\_

Gary Ansell

**CHANGE THE WORLD FOUNDATION (HARVEST  
PROJECT)**

North Vancouver, British Columbia

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FINANCIAL STATEMENTS

April 30, 2019

# **CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)**

## INDEX TO FINANCIAL STATEMENTS

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Statement of Changes in Fund Balances	Page 2
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## INDEPENDENT AUDITORS' REPORT

To the Members of Change The World Foundation (Harvest Project):

### **Qualified Opinion**

We have audited the accompanying financial statements of Change The World Foundation (Harvest Project) ("the Society"), which comprise the statement of financial position as at April 30, 2019 and the statements of revenues and expenditures, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Society as at April 30, 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. As required by the Society Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

### **Basis for Qualified 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.

In common with many not-for-profit organizations, the Society derives a part of its revenues from cash donations, memberships and fundraising events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these cash revenues was limited to the amounts recorded in the records of the Society and, we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenses, assets and net assets.

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

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

In preparing the financial statements, management is responsible for assessing the 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

A handwritten signature in black ink that reads "Fernandez Young LLP". The signature is written in a cursive, flowing style.

Vancouver, British Columbia  
September 4, 2019

**Fernandez Young LLP**  
Chartered Professional Accountants

## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### STATEMENT OF REVENUES AND EXPENDITURES

For the year ended April 30, 2019

	2019		2018	
	\$	%	\$	%
<b>Revenue</b>				
Contributions (Note 11)	705,805	46.6	588,781	43.9
In-kind contributions	37,541	2.5	10,116	0.8
Groceries contributions (Note 12)	764,011	50.5	727,265	54.2
Capital contributions	4,995	0.3	5,977	0.4
Interest and other income	45	0.1	8,694	0.6
Investment gains (losses)	-	-	1,927	0.1
	<u>1,512,397</u>	<u>100.0</u>	<u>1,342,760</u>	<u>100.0</u>
<b>Expenses</b>				
Donated groceries distribution (Note 12)	764,011	50.5	727,265	54.2
Wages, benefits and training	390,405	25.8	361,879	27.0
Rent and utilities	156,615	10.4	158,543	11.8
Office and miscellaneous	27,938	1.8	30,438	2.3
Professional fees	26,195	1.7	34,392	2.6
Automobile	24,800	1.6	17,972	1.3
Distribution of goods and services	24,642	1.6	13,985	1.0
Amortization	22,151	1.5	12,584	0.9
Advertising and promotion	18,888	1.2	23,884	1.8
Repairs and maintenance	11,772	0.8	11,049	0.8
Insurance	9,260	0.6	9,367	0.7
Fundraising costs	7,976	0.5	3,292	0.2
Telephone	7,973	0.5	8,197	0.6
Interest and bank charges	7,805	0.5	6,302	0.5
Investment fees	-	-	5,150	0.4
Staff and volunteer training	2,370	0.2	1,051	0.1
Kitchen supplies	1,013	0.1	966	0.1
	<u>1,503,814</u>	<u>99.3</u>	<u>1,426,316</u>	<u>106.3</u>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>8,583</b>	<b>0.7</b>	<b>(83,556)</b>	<b>(6.3)</b>

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

## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### STATEMENT OF CHANGES IN FUND BALANCES

For the year ended April 30, 2019

				2019	2018
				\$	\$
	Invested in Capital Assets (Note 5)	Restricted (Note 10)	Unrestricted	<b>Total</b>	<b>Total</b>
<b>Net Assets</b> , beginning of year	28,742	7,836	305,305	<b>341,883</b>	424,800
Operations for the year:					
Excess (deficiency) of revenue over expenses for the year	-	-	8,583	<b>8,583</b>	(83,556)
Acquisition of capital assets	58,756	-	(58,756)	-	-
Amortization	(22,151)	-	22,151	-	-
Increase in restricted funds	-	43,704	-	<b>43,704</b>	636
Net operations for the year	36,605	43,704	(28,022)	<b>52,287</b>	(82,920)
<b>Net Assets</b> , end of year	<b>65,347</b>	<b>51,540</b>	<b>277,283</b>	<b>394,170</b>	341,880

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

# CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

## STATEMENT OF FINANCIAL POSITION

As at April 30, 2019

	2019 \$	2018 \$
<b>Assets</b>		
Current		
Cash	49,342	41,996
Term deposit (Note 3)	70,000	10,000
Accounts receivable	4,535	3,306
Prepaid expenses	5,481	5,442
	<u>129,358</u>	<u>60,744</u>
West Vancouver Community Foundation fund (Note 4)	286,937	286,937
Lease deposit	13,175	13,175
Equipment and leasehold improvements (Note 5)	65,347	28,742
Trademark	767	767
	<u>366,226</u>	<u>329,621</u>
	<b>495,584</b>	<b>390,365</b>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities	11,012	12,862
Payroll liabilities	24,129	22,058
Current portion - vehicle loan payable (Note 7)	8,247	-
	<u>43,388</u>	<u>34,920</u>
Vehicle loan payable (Note 7)	45,173	-
Deferred contributions (Note 8)	12,853	13,565
	<u>101,414</u>	<u>48,485</u>
<b>Net Assets</b>		
Fund balances (Note 9)	394,170	341,880
	<u>495,584</u>	<u>390,365</u>

Approved on behalf of the Board:

\_\_\_\_\_ Kathryn Seeley - Chair

\_\_\_\_\_ James Grey - Treasurer

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

## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### STATEMENT OF CASH FLOWS

For the year ended April 30, 2019

	2019	2018
	\$	\$
<b>Cash flows related to operating activities</b>		
Cash receipts from donors	746,400	600,790
Interest and dividends received	45	10,621
Cash paid to suppliers and employees	(719,541)	(673,088)
Source deductions recovered	2,071	3,075
	<u>28,975</u>	<u>(58,602)</u>
<b>Cash flows related to investing activities</b>		
Proceeds from (investment in) term deposit	(60,000)	90,000
Additions to equipment and leasehold improvements	(58,756)	(1,003)
Additions to West Vancouver Community Foundation	-	(4,792)
	<u>(118,756)</u>	<u>84,205</u>
<b>Cash flows related to financing activities</b>		
Advances from vehicle loan payable	53,420	-
Increase in internally restricted funds	43,707	633
	<u>97,127</u>	<u>633</u>
<b>Net increase in cash</b>	<b>7,346</b>	<b>26,236</b>
Cash, beginning	41,996	15,760
<b>Cash, ending</b>	<b>49,342</b>	<b>41,996</b>
Cash represented by:		
Cash on hand and balances with banks	49,342	41,996
	<u>49,342</u>	<u>41,996</u>

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

# CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2019

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### **Note 1 Nature of operations**

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Change the World Foundation (Harvest Project) (the "Society") assists in the relief of distress and suffering caused by poverty. It works specifically with those in the community who want to help themselves, are actively seeking school training or employment, and require support as they work through the transitional time in their lives.

The Society is incorporated under the Societies Act of British Columbia as a not-for-profit organization and is a registered charity eligible to issue official charitable donation receipts and is exempt from tax under federal income tax legislation (Sections 149 and 149.1 of the Income Tax Act).

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### **Note 2 Significant accounting policies**

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#### **Basis of presentation**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies:

#### **Revenue recognition**

The Society utilizes the deferral method of accounting for contributions. Restricted contributions related to expenditures of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or become receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### **Contributed services**

Approximately 180 volunteers contribute over 20,135 hours of volunteer time during the fiscal year to assist the Society in carrying out its activities. These hours represent a significant value to the overall functioning of the organization. Because of the difficulty in determining their fair value, volunteers do not invoice the Society for the contributed services and therefore the contributed services are not recognized on the financial statements and no tax receipts were issued.

#### **Contributed goods**

The Society receives food and clothing donations that are distributed throughout the year. Donated groceries are recognized in the statement of operations as grocery contribution revenue and a grocery distribution expense (see also note 12). Other contributed goods are only recognized on the financial statements if a tax receipt was issued for its fair market value.

#### **Equipment and Leasehold Improvements**

Equipment and leasehold improvements are recorded at cost. Contributed equipment is recorded at fair market value at the date of contribution. Equipment and leasehold improvements in use are amortized on a straight-line basis over 5 years.

#### **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 and disclosure of contingent assets and liabilities at the

# CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2019

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### Note 2 Significant accounting policies (continued)

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#### Use of estimates (continued)

date of the financial statements and the reported amounts of revenues and expenses during the reported periods. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the evaluating of accounts payable and accrued liabilities, the determination of useful lives of equipment and leasehold improvements and the determination of the fair market value of in-kind donations and capital contributions received.

#### Financial instruments

The Society initially measures its financial assets and liabilities at fair value. The Society subsequently measures all its financial assets and financial liabilities at cost or amortized cost.

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### Note 3 Term deposit

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The Society has \$70,000 (2018 - \$10,000) invested in a cashable term deposit for a term of 12 months at an interest rate of 1.1%.

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### Note 4 West Vancouver Community Foundation fund

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The Society is the sole beneficiary of the funds held in the West Vancouver Community Foundation fund on behalf of the Society.

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### Note 5 Equipment and leasehold improvements

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#### 2019

	Cost	Accumulated Amortization	Net Book Value
	\$	\$	\$
Computer equipment	18,314	17,243	1,071
Computer software	5,145	5,145	-
Food access equipment	65,029	45,531	19,498
Furniture and fixture	23,355	23,355	-
Kitchen equipment	18,041	18,041	-
Leasehold equipment	297,788	297,788	-
Vehicles	148,918	104,140	44,778
Website	14,540	14,540	-
	<u>591,130</u>	<u>525,783</u>	<u>65,347</u>

## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2019

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#### Note 5 Equipment and leasehold improvements (continued)

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##### 2018

	Cost	Accumulated Amortization	Net Book Value
	\$	\$	\$
Computer equipment	18,314	16,361	1,953
Computer software	5,145	3,430	1,715
Food access equipment	62,246	37,172	25,074
Furniture and fixture	23,355	23,355	-
Kitchen equipment	18,041	18,041	-
Leasehold equipment	297,788	297,788	-
Vehicles	92,946	92,946	-
Website	14,540	14,540	-
	<u>532,375</u>	<u>503,633</u>	<u>28,742</u>

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#### Note 6 Operating line of credit

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The Society has an operating line of credit with VanCity Savings Credit Union in the amount of \$75,000. The line of credit is payable on demand, bears interest at the bank's prime rate plus 3% and is secured by a general security agreement creating a first priority security interest over all present and after acquired personal property of the Society. The balance as at April 30, 2019 is Nil (2018 - Nil).

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#### Note 7 Vehicle loan payable

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	2019	2018
	\$	\$
Cam Clark Ford Lincoln vehicle loan repayable in bi-weekly payments of \$434, bearing interest at 6.29% per annum, and maturing on November 8, 2024.	53,420	-
Less current portion	<u>(8,247)</u>	<u>-</u>
Non-current portion	<u>45,173</u>	<u>-</u>



## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2019

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#### Note 7 Vehicle loan payable (continued)

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Minimum aggregate payment under the loans payable over the next five fiscal years are:

2020	8,247
2021	9,134
2022	9,381
2023	9,994
2024	16,664
	<u>53,420</u>

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#### Note 8 Deferred contributions

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Deferred contributions represent unspent resources externally restricted for operation funding received in the current period which is related to subsequent periods. Changes in the deferred contributions balances are as follows:

	2019 \$	2018 \$
Balance, beginning of year	13,565	18,603
Less: amount recognized as revenue in the year	<u>(712)</u>	<u>(5,038)</u>
Balance, end of year	<u>12,853</u>	<u>13,565</u>

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#### Note 9 Fund balances

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	2019 \$	2018 \$
Invested in capital assets	65,347	28,739
Restricted - internal	51,540	7,836
Unrestricted	<u>277,283</u>	<u>305,305</u>
Balance, end of year	<u>394,170</u>	<u>341,880</u>

## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2019

#### Note 10 Restricted net assets

	Balance, beginning of year	Contributions received in the year	Expenditures disbursed in the year	Net transactions in the year	Balance, end of year
Care Program funding	5,848	3,897	8,548	(4,651)	1,195
Client Counselling Funding	300	-	300	(300)	-
Client Transportation Funding	1,238	-	485	(485)	753
Grants - Resource Library	164	-	-	-	164
Upgrades to Centre	166	10,000	2,192	7,808	7,974
School Supplies	120	3,121	1,400	1,721	1,841
Rent bank	-	15,000	-	15,000	15,000
Food re-purposing	-	27,500	2,887	24,613	24,613
<b>Total restricted net assets</b>	<b>7,836</b>	<b>59,518</b>	<b>15,812</b>	<b>43,706</b>	<b>51,540</b>

The Society is in the process of establishing a contingency reserve fund, which may also be used for the replacement of operating capital assets.

#### Note 11 Contributions

Cash donations were received from the following sources:

	2019 \$	2018 \$
Businesses	151,147	159,051
Non-profits and groups	89,516	28,020
Individuals	128,560	146,691
Registered charities	155,423	175,444
Clothes for Change	41,810	37,127
Other	139,349	42,448
	<b>705,805</b>	<b>588,781</b>

## CHANGE THE WORLD FOUNDATION (HARVEST PROJECT)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended April 30, 2019

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#### Note 12 Groceries donation and distribution

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Groceries donation and distribution represent groceries received and distributed to individuals and families challenged by family break-down, illness, job loss and poverty. The amounts are based on a hybrid calculation of price per pound and market value.

According to national standards recommended by Food Banks of Canada, the monetary equivalent of one pound of food donations is \$2.50. Management has decided to use this rate as the basis for determining the value of donated food and other products revenue. These donated food and other products are reflected in the statement of revenues and expenditures in the period received as a revenue and an expense. The donations had a value of \$764,011 (2018 - \$727,265).

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#### Note 13 Lease commitments

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The Society is committed to a lease on its premises until September 30, 2021. The future annual payments, exclusive of certain incremental occupancy costs are as follows:

2020	152,530
2021	155,741
2022	65,445
	<hr/>
	373,716
	<hr/>

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#### Note 14 Financial instruments

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The carrying values of the Society's cash, term deposits, accounts receivable, accounts payable and accrued liabilities, approximate their fair value due to the relatively short periods to maturity of the instruments.

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#### Note 15 Remuneration to directors and employees

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As required by the B.C. Societies Act, the Society reports the following remuneration during the year ended April 30, 2019.

Remuneration to Directors	Nil
Remuneration of Employees and Contractors earning over \$75,000 per annum:	
Employees earning over \$75,000 per annum	Nil
Contractors earning over \$75,000 per annum	Nil

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#### Note 16 Financial assistance

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The Society did not provide any financial assistance to Directors and Employees as defined by the B.C. Societies Act during the year ended April 30, 2019.

**Change The World Foundation (Harvest Project)**

Year End: April 30, 2019

Adjusting journal entries

Date: 5/1/2018 To 4/30/2019

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

6.13

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	4/30/2019	Groceries contributions	4600	20. 3. 1			764,011.23		
1	4/30/2019	Donated groceries distribution	5900	20. 3. 1		764,011.23			
To record grocery donations as per client.									
2	4/30/2019	Invested in Capital Assets	3800	G/OO. 3			65,346.68		
2	4/30/2019	Retained Earnings	3900	G/OO. 3		65,346.68			
To reallocate investment in capital asset balance.									
3	4/30/2019	Accounts Payable	2000	BB			6,180.00		
3	4/30/2019	Accounting	5271	BB		6,180.00			
To accrue audit fees.									
4	4/30/2019	Endowment Fund (FMV)	1710	20. 5. 2			9,628.44		
4	4/30/2019	Flow Through fund (FMV)	1720	20. 5. 2			2,407.11		
4	4/30/2019	Unrealized Gains & Losses	8015	20. 5. 2		17,579.12			
4	4/30/2019	Investment management fees	8040	20. 5. 2			1,513.60		
4	4/30/2019	Admin fees	8045	20. 5. 2			4,029.97		
To reverse investment income and fees.									
						<b>853,117.03</b>	<b>853,117.03</b>		
<b>Net Income (Loss)</b>			<b>8,582.24</b>						

I have reviewed and approve all of the above adjusting journal entries for the year ended April 30, 2019:

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date signed \_\_\_\_\_

Place bar code label here

# Registered Charity Information Return

**Protected B** when completed

## Section A: Identification

• To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at [canada.ca/cra-forms](http://canada.ca/cra-forms).

**Note:** Even if a charity is inactive, an information return must be filed to maintain its registered status.

**Complete the following:**

1. Charity name:

Change the World Foundation

2. Return for fiscal period ending:

Year			Month			Day		
2	0	1	9	0	4	3	0	

3. BN/registration number:

14052 5205 RR 0001

4. Web address (if applicable):

www.harvestproject.org

**A1** Was the charity in a subordinate position to a head body? ..... **1510**  Yes  No  
**If yes**, give the name and BN/registration number of the organization.

Name:	BN (if applicable)
-------	--------------------

**A2** Has the charity wound-up, dissolved, or terminated operations? ..... **1570**  Yes  No

**A3** Is the charity designated as a public foundation or private foundation? ..... **1600**  Yes  No

**If yes**, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to the CRA's List of charities and refer to the charity's detail page.

## Section B: Directors/trustees and like officials

**B1** All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public. Charities subject to the Ontario Corporations Act must also complete Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return.

## Section C: Programs and general information

**C1** Was the charity active during the fiscal period? ..... **1800**  Yes  No  
**If no**, explain why in the "Ongoing programs" space below at C2.

**C2** In the space below, describe all **ongoing** and **new** charitable programs the charity carried on during this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

**Do not attach additional sheets of paper or annual reports.**

Ongoing programs:  
 Harvest Project Is A Community-Based Urban Relief Organization, Serving Vancouver, BC's North Shore Community Since 1993. The Primary Focus Is To "Extend A Hand Up" To Individuals And Families Experiencing Difficult Life Circumstances To Help Restore Them To Self-Sufficiency In Our Community. Such Circumstances Might Include Job Loss, Divorce, Illness, Injury, Mental Or Physical Health Challenges Or Death Of A Family Member. Services Include Client Care, Coaching & Mentoring, Resource Referrals, Client Food And Clothing Support, Life Skill Workshops, Community Thrift Store And Food Recovery Program. During The Fiscal Period, Volunteers Provided 20,135 Hours Of Support And Our Food Recovery Program Resulted In Food Donations Valued At\$727,000

New programs:

**Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.**

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations? ..... **2000**  Yes  No  
**If yes, you must complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.**

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? ..... **2100**  Yes  No  
**If yes, you must complete Schedule 2, Activities outside Canada.**

**C5** Political activities

**A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.**

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? ..... **2400**  Yes  No  
**If yes, you must complete Schedule 7, Political activities, Tables 1 and 2.**

(b) Total amount spent by the charity on these political activities. .... **5030** \$ \_\_\_\_\_ 0

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. **5031** \$ \_\_\_\_\_ 0

(d) Total amount received from outside Canada that was directed to be spent on political activities. .... **5032** \$ \_\_\_\_\_ 0  
**If you entered an amount on line 5032 you must complete Schedule 7, Political activities, Table 3.**

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- |   |   |   |
|---|---|---|
| <b>2500</b> <input checked="" type="checkbox"/> Advertisements/print/radio/TV commercials | <b>2570</b> <input type="checkbox"/> Sales  | <b>2620</b> <input type="checkbox"/> Telephone/TV solicitations |
| <b>2510</b> <input type="checkbox"/> Auctions   | <b>2575</b> <input checked="" type="checkbox"/> Internet                                  | <b>2630</b> <input type="checkbox"/> Tournament/sporting events |
| <b>2530</b> <input checked="" type="checkbox"/> Collection plate/boxes                    | <b>2580</b> <input checked="" type="checkbox"/> Mail campaigns                            | <b>2640</b> <input type="checkbox"/> Cause-related marketing    |
| <b>2540</b> <input type="checkbox"/> Door-to-door solicitation                            | <b>2590</b> <input type="checkbox"/> Planned-giving programs                              | <b>2650</b> <input type="checkbox"/> Other                      |
| <b>2550</b> <input type="checkbox"/> Draws/lotteries                                      | <b>2600</b> <input checked="" type="checkbox"/> Targeted corporate donations/sponsorships | <b>2660</b> Specify: _____                                      |
| <b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts                   | <b>2610</b> <input checked="" type="checkbox"/> Targeted contacts                         |   |

**C7** Did the charity pay external fundraisers? ..... **2700**  Yes  No  
**If yes, you must complete the following lines, and complete Schedule 4, Confidential data, Table 1.**

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. .... **5450** \$ \_\_\_\_\_ 0

(b) Enter the amounts paid to and/or retained by the fundraisers. .... **5460** \$ \_\_\_\_\_ 0

(c) Select the method of payment to the fundraiser:

- |  |   |  |
|--|---|--|
| <b>2730</b> <input type="checkbox"/> Commissions | <b>2750</b> <input type="checkbox"/> Finder's fee         | <b>2770</b> <input type="checkbox"/> Honoraria |
| <b>2740</b> <input type="checkbox"/> Bonuses     | <b>2760</b> <input type="checkbox"/> Set fee for services | <b>2780</b> <input type="checkbox"/> Other     |
| <b>2790</b> Specify: _____                       |   |  |

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800**  Yes  No

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? ..... **3200**  Yes  No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? ..... **3400**  Yes  No  
**If yes, you must complete Schedule 3, Compensation.**

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: ..... **3900**  Yes  No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

**If yes, you must complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.**

- C11** Did the charity receive any non-cash gifts for which it issued tax receipts? ..... **4000**  Yes  No  
If yes, you must complete Schedule 5, Non-cash gifts.
- C12** Did the charity acquire a non-qualifying security? ..... **5800**  Yes  No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) ..... **5810**  Yes  No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? ..... **5820**  Yes  No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? ..... **5830**  Yes  No

**Section D: Financial information**

Fill out either Section D or Schedule 6, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

**D1** Was the financial information reported below prepared on an accrual or cash basis? ..... **4020**  Accrual  Cash

**D2 Summary of financial position:**

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? ..... **4050**  Yes  No

**Total assets (including land and buildings)** ..... **4200** \$ 0

**Total liabilities** ..... **4350** \$ 0

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? ..... **4400**  Yes  No

**D3 Revenue:**

Did the charity issue tax receipts for gifts? ..... **4490**  Yes  No

If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts ..... **4500** \$ 0

Total amount of 10 year gifts received ..... **4505** \$ 0

Total amount received from other registered charities ..... **4510** \$ 0

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) ..... **4530** \$ 0

Did the charity receive any revenue from any level of government in Canada? ..... **4565**  Yes  No

If yes, total amount received ..... **4570** \$ 0

Total tax-receipted revenue from all sources outside of Canada (government and non-government) ..... **4571** \$ 0

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) ..... **4575** \$ 0

Total **non** tax-receipted revenue from fundraising ..... **4630** \$ 0

Total revenue from sale of goods and services (except to any level of government in Canada) ..... **4640** \$ 0

Other revenue not already included in the amounts above ..... **4650** \$ 0

**Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)** ..... **4700** \$ 0

**D4 Expenditures:**

Professional and consulting fees ..... **4860** \$ 0

Travel and vehicle expenses ..... **4810** \$ 0

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) ..... **4920** \$ 0

Total expenditures (excluding gifts to qualified donees) (**add lines 4860, 4810, and 4920**) ..... **4950** \$ 0

Of the amount at line 4950:

(a) Total expenditures on charitable activities ..... **5000** \$ 0

(b) Total expenditures on management and administration ..... **5010** \$ 0

Total amount of gifts made to all qualified donees ..... **5050** \$ 0

**Total expenditures (add lines 4950 and 5050)** ..... **5100** \$ 0

**Section E: Certification**

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print): Greg Howard	Signature:
Position in charity: Vice Chair of Board	Date: 2019/10/16
	Telephone number: 604 983-9488

**Section F: Confidential data**

**F1** Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	1073 Roosevelt Cres	1073 Roosevelt Cres
City	North Vancouver	North Vancouver
Province or territory and postal code	BC V7P 1M4	BC V7P 1M4

**F2** Name and address of individual who completed this return.

Name:	
Company name (if applicable): Fernandez Young LLP	
Complete street address: 800 - 1040 West Georgia Street	
City, province or territory, and postal code: Vancouver BC V6E 4H1	
Telephone number: 604 876-1884	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Privacy statement**

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

**Checklist**

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- Form TF725, Registered Charity Basic Information Sheet
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return (if applicable)
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's **registration may be revoked.**



**Foundations** **Schedule 1**

- 1** Did the foundation acquire control of a corporation? ..... **100**  Yes  No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? ..... **110**  Yes  No

**For private foundations only:**

- 3** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? ..... **120**  Yes  No
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? ..... **130**  Yes  No  
**If yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet.

**Activities outside Canada** **Schedule 2**

**For more information go to [canada.ca/charities-giving](http://canada.ca/charities-giving) and see Guidance CG-002, Canadian registered charities carrying out activities outside Canada.**

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees ..... **200** \$ \_\_\_\_\_ 0
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? ..... **210**  Yes  No

**If yes**, provide details of the amounts reported in Question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Enter the country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

- 3** Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.


- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada ..... **220**  Yes  No  
**If yes**, what was the total amount the charity spent under this arrangement? ..... **230** \$ \_\_\_\_\_ 0

- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? ..... **240**  Yes  No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? ..... **250**  Yes  No
- 7** Did the charity export goods as part of its charitable activities? ..... **260**  Yes  No

**If yes**, list the items exported, their value (in Canadian dollars), their destination and the country code.

Item exported	Value (CAN \$)	Destination (city/region)	Country code

## Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

## Use the following codes for countries not listed above:

QS-Other countries in Africa  
 QR-Other countries in Asia and Oceania  
 QM-Other countries in Central and South America  
 QP-Other countries in Europe  
 QO-Other countries in the Middle East  
 QN-Other countries in North America

**Compensation** **Schedule 3**

**1** (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. .... **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes, use numbers.

<b>305</b> <input type="text" value="0"/> \$1 – \$39,999	<b>310</b> <input type="text" value="4"/> \$40,000 – \$79,999	<b>315</b> <input type="text" value="0"/> \$80,000 – \$119,999
<b>320</b> <input type="text" value="0"/> \$120,000 – \$159,999	<b>325</b> <input type="text" value="0"/> \$160,000 – \$199,999	<b>330</b> <input type="text" value="0"/> \$200,000 – \$249,999
<b>335</b> <input type="text" value="0"/> \$250,000 – \$299,999	<b>340</b> <input type="text" value="0"/> \$300,000 – \$349,999	<b>345</b> <input type="text" value="0"/> \$350,000 and over

**2** (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. .... **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. .... **380** \$ 150,360

**3** Total expenditure on all compensation in the fiscal period. .... **390** \$ 390,405

**Confidential data** **Schedule 4**

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

**1. Information about fundraisers**

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

**2. Information about donors not resident in Canada**

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the chart below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Value (CAN \$)	Organization	Government	Individual
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Non-cash gifts** **Schedule 5**

**1** Select all types of non-cash gifts received for which a tax receipt was issued:

- |  |  |  |
|--|--|--|
| <b>500</b> <input type="checkbox"/> Artwork/wine/jewellery             | <b>525</b> <input type="checkbox"/> Ecological properties                              | <b>550</b> <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds |
| <b>505</b> <input type="checkbox"/> Building materials                 | <b>530</b> <input type="checkbox"/> Life insurance policies                            | <b>555</b> <input type="checkbox"/> Books  |
| <b>510</b> <input checked="" type="checkbox"/> Clothing/furniture/food | <b>535</b> <input type="checkbox"/> Medical equipment/supplies                         | <b>560</b> <input checked="" type="checkbox"/> Other                                     |
| <b>515</b> <input type="checkbox"/> Vehicles                           | <b>540</b> <input type="checkbox"/> Privately-held securities                          | <b>565</b> Specify: <u>gift cards</u>  |
| <b>520</b> <input type="checkbox"/> Cultural properties                | <b>545</b> <input checked="" type="checkbox"/> Machinery/equipment/ computers/software |  |

**2** Enter the total amount of tax-receipted non-cash gifts ..... **580** \$ 37,541

Detailed financial information

Schedule 6

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
- (c) The charity has permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? ..... 4020  Accrual  Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:		Liabilities:	
Cash, bank accounts, and short-term investments	4100 \$ 119,342	Accounts payable and accrued liabilities .....	4300 \$ 34,546
Amounts receivable from non-arm's length persons	4110 \$ 0	Deferred revenue .....	4310 \$ 12,853
Amounts receivable from all others .....	4120 \$ 3,939	Amounts owing to non-arm's length persons	4320 \$ 0
Investments in non-arm's length persons .....	4130 \$ 0	Other liabilities .....	4330 \$ 53,420
Long-term investments .....	4140 \$ 286,937	<b>Total liabilities (add lines 4300 to 4330)....</b>	<b>4350 \$ 100,819</b>
Inventories .....	4150 \$ 0		
Land and buildings in Canada .....	4155 \$ 0		
Other capital assets in Canada .....	4160 \$ 65,347		
Capital assets outside Canada .....	4165 \$ 0		
Accumulated amortization of capital assets .....	4166 \$ 0	<b>Amount included in lines 4150, 4155,</b>	
Other assets .....	4170 \$ 19,424	<b>4160, 4165 and 4170 not used in</b>	
10 year gifts .....	4180 \$ 0	<b>charitable activities .....</b>	<b>4250 \$ 0</b>
<b>Total assets (add lines 4100 to 4170) .....</b>	<b>4200 \$ 494,989</b>		

Statement of operations

Revenue:	
Total eligible amount of all gifts for which the charity has issued or will issue tax receipts .....	4500 \$ 293,698
Total eligible amount of tax-receipted tuition fees .....	5610 \$ 0
Total amount of 10 year gifts received .....	4505 \$ 0
Total amount received from other registered charities .....	4510 \$ 194,149
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity (excluding amounts at lines 4575 and 4630) .....	4530 \$ 953,915
Total revenue received from federal government .....	4540 \$ 0
Total revenue received from provincial/territorial governments .....	4550 \$ 0
Total revenue received from municipal/regional governments .....	4560 \$ 25,000
Total tax-receipted revenue from all sources outside of Canada (government and non-government) .....	4571 \$ 0
Total <b>non</b> tax-receipted revenue from all sources outside Canada (government and non-government) .....	4575 \$ 0
Total interest and investment income received or earned .....	4580 \$ 46
<b>Gross proceeds</b> from disposition of assets .....	4590 \$ 0
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets) .....	4600 \$ 0
Gross income received from rental of land and/or buildings .....	4610 \$ 0
Total <b>non</b> tax-receipted revenues received for memberships, dues and association fees .....	4620 \$ 0
Total <b>non</b> tax-receipted revenue from fundraising .....	4630 \$ 0
Total revenue from sale of goods and services (except to any level of government in Canada) .....	4640 \$ 45,588
Other revenue not already included in the amounts above .....	4650 \$ 0
Specify type(s) of revenue included in the amount reported at 4650	4655
<b>Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650) .....</b>	<b>4700 \$ 1,512,396</b>

**Expenditures:**

Advertising and promotion .....	4800	\$	26,864
Travel and vehicle expenses.....	4810	\$	24,800
Interest and bank charges.....	4820	\$	7,805
Licences, memberships, and dues.....	4830	\$	241
Office supplies and expenses.....	4840	\$	27,697
Occupancy costs .....	4850	\$	186,633
Professional and consulting fees .....	4860	\$	26,195
Education and training for staff and volunteers .....	4870	\$	2,370
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) .....	4880	\$	390,405
Fair market value of all donated goods used in charitable activities .....	4890	\$	788,653
Purchased supplies and assets .....	4891	\$	0
Amortization of capitalized assets.....	4900	\$	22,151
Research grants and scholarships as part of charitable activities.....	4910	\$	0
All other expenditures not included in the amounts above (excluding gifts to qualified donees).....	4920	\$	0
Specify type(s) of expenditures included in the amount reported at 4920.....	4930		
Total expenditures before gifts to qualified donees (add lines 4800 to 4920).....	4950	\$	1,503,814

Of the amounts at lines 4950 and 5031 (reported at C5 Political activities (c)):

(a) Total expenditures on charitable activities.....	5000	\$	1,231,223
(b) Total expenditures on management and administration .....	5010	\$	187,488
(c) Total expenditures on fundraising .....	5020	\$	85,103
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b).....	5030	\$	0
(e) Total other expenditures included in line 4950.....	5040	\$	0
Total amount of gifts made to all qualified donees .....	5050	\$	0
<b>Total expenditures (add lines 4950 and 5050)</b> .....	5100	\$	1,503,814

**Other financial information**

**Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds.....	5500	\$	0
• Enter the amount disbursed for the fiscal period for the specified purpose.....	5510	\$	0

**Permission to reduce disbursement quota:**

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period .....

5750	\$	0
------	----	---

**Property not used in charitable activities:**

Enter the average value of property not used for charitable activities or administration during:

• The 24 months before the <b>beginning</b> of the fiscal period .....	5900	\$	0
• The 24 months before the <b>end</b> of the fiscal period .....	5910	\$	0

**Political activities**

**Schedule 7**

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

**1** Describe the charity's political activities, including gifts to qualified donees intended for political activities, and explain how these relate to its charitable purposes.

**2** Identify the way the charity participated in or carried out political activities during the fiscal period.

		<b>Resources used</b>			
		Select all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conferences, workshops, speeches, or lectures	701	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Publications (printed or electronic)	702	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rallies, demonstrations, or public meetings	703	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Petitions, boycotts (calls to action)	704	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letter writing campaign (printed or electronic)	705	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internet (website, social media (Twitter, YouTube))	706	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gifts to qualified donees for political activities	707	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify):	708	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Funding from outside of Canada for political activities**

**3** If the charity entered an amount on line 5032, Question 5(d) in Section C, complete the table below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2). For more information on how to complete this table, see Guide T4033.

Political activity	Amount	Country Code

# Change The World Foundation (Harvest

Year End: April 30, 2019

Trial balance

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

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	Preliminary Materiality	Final Materiality
Overall	7,000	7,000
Performance	4,900	4,900
Trivial	200	200

Account	Prelim	Adj's	Reclass	Rep	Rep 04/18	%Chg
1000 Petty Cash	297.85	0.00	0.00	297.85	297.85	0
1005 VanCity chequing	23,888.97	0.00	0.00	23,888.97	31,757.10	(25)
1006 Restricted - VanCity	0.00	0.00	0.00	0.00	0.03	(100)
1007 Equity Shares - VanCity	82.29	0.00	0.00	82.29	79.15	4
1009 VanCity - Business Jumpstart	14.49	0.00	0.00	14.49	14.37	1
1011 Rent Bank- Vancity	15,004.64	0.00	0.00	15,004.64	0.00	0
1100 Telpay Clearing	10,053.77	0.00	0.00	10,053.77	9,847.83	2
<b>A Cash</b>	<b>49,342.01</b>	<b>0.00</b>	<b>0.00</b>	<b>49,342.01</b>	<b>41,996.33</b>	<b>17</b>
1008 Term Deposits 1 - Vancity	70,000.00	0.00	0.00	70,000.00	10,000.00	600
<b>A. 1 Term deposit</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>10,000.00</b>	<b>600</b>
1200 Accounts Receivable	3,938.77	0.00	0.00	3,938.77	3,306.02	19
2200 GST Payable	596.39	0.00	0.00	596.39	0.00	0
<b>B Accounts receivable, trade and otl</b>	<b>4,535.16</b>	<b>0.00</b>	<b>0.00</b>	<b>4,535.16</b>	<b>3,306.02</b>	<b>37</b>
1400 Prepaid Expenses	5,481.47	0.00	0.00	5,481.47	5,442.07	1
<b>D Prepaid expenses and other asset</b>	<b>5,481.47</b>	<b>0.00</b>	<b>0.00</b>	<b>5,481.47</b>	<b>5,442.07</b>	<b>1</b>
1850 Lease Deposit	13,175.00	0.00	0.00	13,175.00	13,175.00	0
<b>D. 1 Lease deposit</b>	<b>13,175.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,175.00</b>	<b>13,175.00</b>	<b>0</b>
1710 Endowment Fund (FMV)	239,178.10	(9,628.44)	0.00	229,549.66	229,549.66	0
1720 Flow Through fund (FMV)	59,794.57	(2,407.11)	0.00	57,387.46	57,387.46	0
<b>F Long-term investments</b>	<b>298,972.67</b>	<b>(12,035.55)</b>	<b>0.00</b>	<b>286,937.12</b>	<b>286,937.12</b>	<b>0</b>
1511 Computer Original cost	18,313.80	0.00	0.00	18,313.80	18,313.80	0
1512 A/A - Computer	(17,243.02)	0.00	0.00	(17,243.02)	(16,359.17)	5
1521 Food Access Equipment	65,029.40	0.00	0.00	65,029.40	62,245.84	4
1522 A/A - Food Access Equipment	(45,531.23)	0.00	0.00	(45,531.23)	(37,173.95)	22
1531 Furniture Original Cost	23,355.35	0.00	0.00	23,355.35	23,355.35	0
1532 A/A - Furniture	(23,355.35)	0.00	0.00	(23,355.35)	(23,355.35)	0
1551 Kitchen Equipment	18,041.10	0.00	0.00	18,041.10	18,041.10	0
1552 A/A - Kitchen Equipment	(18,041.10)	0.00	0.00	(18,041.10)	(18,041.10)	0
1571 Leasehold Improvement	297,787.79	0.00	0.00	297,787.79	297,787.79	0
1572 A/A - Leasehold Improvement	(297,787.79)	0.00	0.00	(297,787.79)	(297,787.79)	0
1581 Software Original cost	5,145.59	0.00	0.00	5,145.59	5,145.59	0
1582 A/A - Software	(5,145.59)	0.00	0.00	(5,145.59)	(3,430.40)	50
1591 Vehicle Original Cost	148,917.85	0.00	0.00	148,917.85	92,945.69	60
1592 A/A - Vehicle	(104,140.12)	0.00	0.00	(104,140.12)	(92,945.69)	12
1601 Website Original Cost	14,540.21	0.00	0.00	14,540.21	14,540.21	0

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# Change The World Foundation (Harvest

Year End: April 30, 2019

Trial balance

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

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	Preliminary Materiality	Final Materiality
Overall	7,000	7,000
Performance	4,900	4,900
Trivial	200	200

Account	Prelim	Adj's	Reclass	Rep	Rep 04/18	%Chg
1602 A/A - Website	(14,540.21)	0.00	0.00	(14,540.21)	(14,540.21)	0
<b>G Property, plant and equipment</b>	<b>65,346.68</b>	<b>0.00</b>	<b>0.00</b>	<b>65,346.68</b>	<b>28,741.71</b>	<b>127</b>
1800 Trademark	767.23	0.00	0.00	767.23	767.23	0
<b>H Intangibles and goodwill</b>	<b>767.23</b>	<b>0.00</b>	<b>0.00</b>	<b>767.23</b>	<b>767.23</b>	<b>0</b>
4020 Church Donations	(38,726.05)	0.00	0.00	(38,726.05)	(28,606.20)	35
4030 Business Donations	(151,146.86)	0.00	0.00	(151,146.86)	(159,051.41)	(5)
4040 Non-Profit and Group Donations	(89,517.65)	0.00	0.00	(89,517.65)	(28,020.47)	219
4041 School Donations	(4,370.15)	0.00	0.00	(4,370.15)	(4,902.45)	(11)
4050 Individual Donations	(128,559.89)	0.00	0.00	(128,559.89)	(146,691.31)	(12)
4051 Bequests	(48,000.00)	0.00	0.00	(48,000.00)	0.00	0
4060 Registered Charities	(155,423.04)	0.00	0.00	(155,423.04)	(146,837.99)	6
4100 Client Dollars	(3,777.30)	0.00	0.00	(3,777.30)	(3,447.95)	10
4115 Clothes for Change	(41,810.20)	0.00	0.00	(41,810.20)	(37,126.64)	13
4200 Events Fundraising	0.00	0.00	0.00	0.00	(275.05)	(100)
4201 Direct Mail Campaign	(1,445.00)	0.00	0.00	(1,445.00)	0.00	0
4210 Grant Revenue	(38,028.38)	0.00	0.00	(38,028.38)	(31,321.27)	21
4212 Program Positions	(5,000.00)	0.00	0.00	(5,000.00)	(2,500.00)	100
<b>20.1 Contributions</b>	<b>(705,804.52)</b>	<b>0.00</b>	<b>0.00</b>	<b>(705,804.52)</b>	<b>(588,780.74)</b>	<b>20</b>
4070 Goods in Kind	(37,541.10)	0.00	0.00	(37,541.10)	(10,115.92)	271
<b>20.2 In-kind contributions</b>	<b>(37,541.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>(37,541.10)</b>	<b>(10,115.92)</b>	<b>271</b>
4600 Groceries contributions	0.00	(764,011.23)	0.00	(764,011.23)	(727,264.90)	5
<b>20.3 Groceries contributions</b>	<b>0.00</b>	<b>(764,011.23)</b>	<b>0.00</b>	<b>(764,011.23)</b>	<b>(727,264.90)</b>	<b>5</b>
4500 Capital contributions	(4,994.78)	0.00	0.00	(4,994.78)	(5,976.84)	(16)
<b>20.4 Capital contribuitons</b>	<b>(4,994.78)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,994.78)</b>	<b>(5,976.84)</b>	<b>(16)</b>
4300 Interest Income	(44.62)	0.00	0.00	(44.62)	(677.80)	(93)
8020 Dividends & Interest	0.00	0.00	0.00	0.00	(8,016.64)	(100)
<b>20.5 Interest and other income</b>	<b>(44.62)</b>	<b>0.00</b>	<b>0.00</b>	<b>(44.62)</b>	<b>(8,694.44)</b>	<b>(99)</b>
8010 Realized Gains & Losse	0.00	0.00	0.00	0.00	(7,040.84)	(100)
8015 Unrealized Gains & Losses	(17,579.12)	17,579.12	0.00	0.00	5,113.63	(100)
<b>20.6 Investment gains (losses)</b>	<b>(17,579.12)</b>	<b>17,579.12</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,927.21)</b>	<b>(100)</b>
5010 Advertising & Promotion	227.63	0.00	0.00	227.63	1,582.06	(86)
5011 Meals	111.24	0.00	0.00	111.24	423.72	(74)
5014 Printed Material	11,927.31	0.00	0.00	11,927.31	11,123.22	7



# Change The World Foundation (Harvest

Year End: April 30, 2019

Trial balance

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

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	Preliminary Materiality	Final Materiality
Overall	7,000	7,000
Performance	4,900	4,900
Trivial	200	200

Account	Prelim	Adj's	Reclass	Rep	Rep 04/18	%Chg
5017 Website	1,196.33	0.00	0.00	1,196.33	321.47	272
5020 Mailings	1,085.17	0.00	0.00	1,085.17	10,426.93	(90)
5114 Print Ads	4,339.89	0.00	0.00	4,339.89	6.83	63442
<b>40 Advertising and promotion</b>	<b>18,887.57</b>	<b>0.00</b>	<b>0.00</b>	<b>18,887.57</b>	<b>23,884.23</b>	<b>(21)</b>
5025 Amortization	22,150.75	0.00	0.00	22,150.75	12,584.48	76
<b>41 Amortization</b>	<b>22,150.75</b>	<b>0.00</b>	<b>0.00</b>	<b>22,150.75</b>	<b>12,584.48</b>	<b>76</b>
5036 Auto Insurance	14,132.63	0.00	0.00	14,132.63	9,769.45	45
5037 Gasoline	6,452.43	0.00	0.00	6,452.43	5,465.01	18
5038 Parking, Tolls and Cabs	147.25	0.00	0.00	147.25	170.35	(14)
5039 R & M	4,067.93	0.00	0.00	4,067.93	2,567.58	58
<b>42 Automobile</b>	<b>24,800.24</b>	<b>0.00</b>	<b>0.00</b>	<b>24,800.24</b>	<b>17,972.39</b>	<b>38</b>
5041 Loan interest	1,480.14	0.00	0.00	1,480.14	0.00	0
5050 Bank charges and interest	1,113.22	0.00	0.00	1,113.22	1,290.22	(14)
5051 Credit card/processing fees	5,211.70	0.00	0.00	5,211.70	5,011.74	4
<b>46 Interest and bank charges</b>	<b>7,805.06</b>	<b>0.00</b>	<b>0.00</b>	<b>7,805.06</b>	<b>6,301.96</b>	<b>24</b>
5121 Building	6,330.38	0.00	0.00	6,330.38	6,394.24	(1)
5122 Directors & Officers	2,420.45	0.00	0.00	2,420.45	2,036.65	19
5126 Legal Assistance	508.90	0.00	0.00	508.90	936.44	(46)
<b>47 Insurance</b>	<b>9,259.73</b>	<b>0.00</b>	<b>0.00</b>	<b>9,259.73</b>	<b>9,367.33</b>	<b>(1)</b>
5160 Memberships	240.88	0.00	0.00	240.88	240.88	0
5170 Misc expenses	684.73	0.00	0.00	684.73	2.70	25260
5205 Christmas	174.30	0.00	0.00	174.30	0.00	0
5251 Computer supplies	1,697.79	0.00	0.00	1,697.79	1,465.92	16
5252 Postage & Shipping	759.44	0.00	0.00	759.44	1,374.45	(45)
5253 Copying	2,989.02	0.00	0.00	2,989.02	2,826.83	6
5254 Supplies	2,027.37	0.00	0.00	2,027.37	4,684.62	(57)
5255 Computer support	9,647.22	0.00	0.00	9,647.22	9,114.78	6
5256 Wild Apricot	9,126.01	0.00	0.00	9,126.01	10,622.06	(14)
5515 Thrift store supplies	0.00	0.00	0.00	0.00	105.93	(100)
9999 Suspense	591.51	0.00	0.00	591.51	0.00	0
<b>49 Office and miscellaneous</b>	<b>27,938.27</b>	<b>0.00</b>	<b>0.00</b>	<b>27,938.27</b>	<b>30,438.17</b>	<b>(8)</b>
5270 Professional Fees	8,798.63	0.00	0.00	8,798.63	7,892.50	11
5271 Accounting	10,707.51	6,180.00	0.00	16,887.51	22,009.26	(23)
5273 Legal	508.75	0.00	0.00	508.75	4,490.28	(89)
<b>50 Professional fees</b>	<b>20,014.89</b>	<b>6,180.00</b>	<b>0.00</b>	<b>26,194.89</b>	<b>34,392.04</b>	<b>(24)</b>

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# Change The World Foundation (Harvest

Year End: April 30, 2019

Trial balance

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

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	Preliminary Materiality	Final Materiality
Overall	7,000	7,000
Performance	4,900	4,900
Trivial	200	200

Account	Prelim	Adj's	Reclass	Rep	Rep 04/18	%Chg
5290 Rent	136,522.96	0.00	0.00	136,522.96	135,582.51	1
5600 Utilities	20,091.88	0.00	0.00	20,091.88	22,960.56	(12)
<b>52 Rent and utilities</b>	<b>156,614.84</b>	<b>0.00</b>	<b>0.00</b>	<b>156,614.84</b>	<b>158,543.07</b>	<b>(1)</b>
5301 Building	6,097.40	0.00	0.00	6,097.40	6,369.39	(4)
5302 Equipment	3,984.92	0.00	0.00	3,984.92	2,324.64	71
5303 Supplies	1,689.69	0.00	0.00	1,689.69	2,354.70	(28)
<b>53 Repairs and maintenance</b>	<b>11,772.01</b>	<b>0.00</b>	<b>0.00</b>	<b>11,772.01</b>	<b>11,048.73</b>	<b>7</b>
5500 Telephone	2,556.25	0.00	0.00	2,556.25	2,406.16	6
5501 Cellular	2,054.34	0.00	0.00	2,054.34	2,656.19	(23)
5505 Internet	3,362.70	0.00	0.00	3,362.70	3,134.28	7
<b>54 Telephone</b>	<b>7,973.29</b>	<b>0.00</b>	<b>0.00</b>	<b>7,973.29</b>	<b>8,196.63</b>	<b>(3)</b>
5405 Administrator	40,917.18	0.00	0.00	40,917.18	39,503.00	4
5415 Executive Director (GA)	65,212.28	0.00	0.00	65,212.28	69,914.00	(7)
5425 Programs	118,371.95	0.00	0.00	118,371.95	91,285.36	30
5429 Development Officer (KL)	56,714.18	0.00	0.00	56,714.18	54,692.07	4
5430 Client Care	37,314.36	0.00	0.00	37,314.36	38,626.00	(3)
5450 Vacation pay expense	19,965.15	0.00	0.00	19,965.15	19,000.49	5
5455 Payroll Taxes	20,158.34	0.00	0.00	20,158.34	18,627.65	8
5460 Employee Benefits	17,491.27	0.00	0.00	17,491.27	16,613.84	5
6560 Payroll Expenses	14,260.63	0.00	0.00	14,260.63	13,617.08	5
<b>56 Wages, benefist and training</b>	<b>390,405.34</b>	<b>0.00</b>	<b>0.00</b>	<b>390,405.34</b>	<b>361,879.49</b>	<b>8</b>
5900 Donated groceries distribution	0.00	764,011.23	0.00	764,011.23	727,264.90	5
<b>60 Donated groceries distribution</b>	<b>0.00</b>	<b>764,011.23</b>	<b>0.00</b>	<b>764,011.23</b>	<b>727,264.90</b>	<b>5</b>
5063 Client counselling	300.00	0.00	0.00	300.00	1,800.00	(83)
5065 Client goods and services	24,260.85	0.00	0.00	24,260.85	8,173.26	197
5152 Groceries	80.93	0.00	0.00	80.93	4,011.98	(98)
<b>61 Distribution of goods and service</b>	<b>24,641.78</b>	<b>0.00</b>	<b>0.00</b>	<b>24,641.78</b>	<b>13,985.24</b>	<b>76</b>
5090 Fundraising Costs	389.69	0.00	0.00	389.69	105.12	271
5093 Direct Mail	4,407.38	0.00	0.00	4,407.38	134.88	3168
5094 Donor Development	149.91	0.00	0.00	149.91	86.00	74
5095 Donor Recognition	32.85	0.00	0.00	32.85	2,852.50	(99)
5097 Grant Development	110.43	0.00	0.00	110.43	0.00	0
5113 Postage	2,886.19	0.00	0.00	2,886.19	15.77	18202
5200 Non-Fundraising Events	0.00	0.00	0.00	0.00	97.38	(100)

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# Change The World Foundation (Harvest

Year End: April 30, 2019

Trial balance

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

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	Preliminary Materiality	Final Materiality
Overall	7,000	7,000
Performance	4,900	4,900
Trivial	200	200

Account	Prelim	Adj's	Reclass	Rep	Rep 04/18	%Chg
<b>62 Fundraising costs</b>	<b>7,976.45</b>	<b>0.00</b>	<b>0.00</b>	<b>7,976.45</b>	<b>3,291.65</b>	<b>142</b>
8040 Investment management fees	1,513.60	(1,513.60)	0.00	0.00	1,165.28	(100)
8045 Admin fees	4,029.97	(4,029.97)	0.00	0.00	3,984.63	(100)
<b>63 Investment fees</b>	<b>5,543.57</b>	<b>(5,543.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>5,149.91</b>	<b>(100)</b>
5525 Training & Seminars	488.74	0.00	0.00	488.74	239.59	104
5526 Staff Retreat	1,653.98	0.00	0.00	1,653.98	0.00	0
5527 Meetings (staff & board)	70.57	0.00	0.00	70.57	317.75	(78)
5650 Volunteer Recognition	156.27	0.00	0.00	156.27	493.28	(68)
<b>64 Staff and volunteer training</b>	<b>2,369.56</b>	<b>0.00</b>	<b>0.00</b>	<b>2,369.56</b>	<b>1,050.62</b>	<b>126</b>
5153 Supplies & Misc	1,013.00	0.00	0.00	1,013.00	965.66	5
<b>65 Kitchen supplies</b>	<b>1,013.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,013.00</b>	<b>965.66</b>	<b>5</b>
2000 Accounts Payable	(4,282.69)	(6,180.00)	0.00	(10,462.69)	(12,527.60)	(16)
2005 Visa Payable - Desjardin	(549.35)	0.00	0.00	(549.35)	(334.62)	64
2110 Direct Deposit Liabilities	(0.04)	0.00	0.00	(0.04)	0.00	0
<b>BB Accounts payable and accrued li</b>	<b>(4,832.08)</b>	<b>(6,180.00)</b>	<b>0.00</b>	<b>(11,012.08)</b>	<b>(12,862.22)</b>	<b>(14)</b>
2015 Salary Deductions Payable	(7,434.17)	0.00	0.00	(7,434.17)	(6,344.49)	17
2025 VacPay accrual	(16,695.69)	0.00	0.00	(16,695.69)	(15,713.36)	6
<b>BB. 1 Payroll liabilities</b>	<b>(24,129.86)</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,129.86)</b>	<b>(22,057.85)</b>	<b>9</b>
2402 Ford credit van loan - Curr. Portio	0.00	0.00	(8,246.66)	(8,246.66)	0.00	0
<b>HH Current portion - long-term debt</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,246.66)</b>	<b>(8,246.66)</b>	<b>0.00</b>	<b>0</b>
2400 Ford credit van loan	(53,419.99)	0.00	8,246.66	(45,173.33)	0.00	0
<b>II Long-term debt</b>	<b>(53,419.99)</b>	<b>0.00</b>	<b>8,246.66</b>	<b>(45,173.33)</b>	<b>0.00</b>	<b>0</b>
2905 Centre Upgrades - deferred	0.00	0.00	0.00	0.00	(199.92)	(100)
2910 Computer Grant - deferred	(869.98)	0.00	0.00	(869.98)	(1,364.76)	(36)
2940 Food Access Grants - deferred	(10,783.32)	0.00	0.00	(10,783.32)	(11,999.84)	(10)
2990 Donated Vehicles - deferred	(1,200.00)	0.00	0.00	(1,200.00)	0.00	0
<b>KK Deferred contributions</b>	<b>(12,853.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,853.30)</b>	<b>(13,564.52)</b>	<b>(5)</b>
3900 Retained Earnings	(334,047.63)	65,346.68	0.00	(268,700.95)	(388,862.37)	(31)
<b>OO. 1 Retained earnings</b>	<b>(334,047.63)</b>	<b>65,346.68</b>	<b>0.00</b>	<b>(268,700.95)</b>	<b>(388,862.37)</b>	<b>(31)</b>
2505 Client Counselling Funding	0.00	0.00	0.00	0.00	(300.00)	(100)
2520 Care Program Funding	(1,194.52)	0.00	0.00	(1,194.52)	(5,845.48)	(80)

**Change The World Foundation (Harvest**

**Year End: April 30, 2019**

**Trial balance**

Completed by	Reviewed by	Partner
ES 9/4/2019	WV 9/4/2019	

**6-5**

	Preliminary Materiality	Final Materiality
<b>Overall</b>	7,000	7,000
<b>Performance</b>	4,900	4,900
<b>Trivial</b>	200	200

Account	Prelim	Adj's	Reclass	Rep	Rep 04/18	%Chg
2522 School Supplies	(1,841.25)	0.00	<b>0.00</b>	<b>(1,841.25)</b>	(120.00)	<b>1434</b>
2525 Client Transportation Funding	(752.50)	0.00	<b>0.00</b>	<b>(752.50)</b>	(1,237.50)	<b>(39)</b>
2528 Grant - Rent bank funds	(15,000.00)	0.00	<b>0.00</b>	<b>(15,000.00)</b>	0.00	<b>0</b>
2550 Grant - Food repurposing program	(24,612.52)	0.00	<b>0.00</b>	<b>(24,612.52)</b>	0.00	<b>0</b>
2585 Grants - Resource Library	(164.28)	0.00	<b>0.00</b>	<b>(164.28)</b>	(164.28)	<b>0</b>
2595 Upgrades to Centre	(7,974.50)	0.00	<b>0.00</b>	<b>(7,974.50)</b>	(166.00)	<b>4704</b>
<b>OO. 2 Restricted funds</b>	<b>(51,539.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>(51,539.57)</b>	<b>(7,833.26)</b>	<b>558</b>
3800 Invested in Capital Assets	0.00	(65,346.68)	<b>0.00</b>	<b>(65,346.68)</b>	(28,741.71)	<b>127</b>
<b>OO. 3 Invested in capital assets</b>	<b>0.00</b>	<b>(65,346.68)</b>	<b>0.00</b>	<b>(65,346.68)</b>	<b>(28,741.71)</b>	<b>127</b>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
<b>Net Income (Loss)</b>	<b>26,797.79</b>			<b>8,582.24</b>	<b>(83,556.45)</b>	<b>(110)</b>