

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Financial Statements**

**Year Ended March 31, 2024**

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Index to Financial Statements**

**Year Ended March 31, 2024**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Plan Institute for Citizenship and Disability

*Report on the Financial Statements*

*Qualified Opinion*

We have audited the financial statements of Plan Institute for Citizenship and Disability (the "Institute"), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Basis for Qualified Opinion*

In common with many not-for-profit organizations, the Institute derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Institute. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2024, current assets and net assets as at March 31, 2024. Our audit opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Institute in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit 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 Institute'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 Institute or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report to the Members of Plan Institute for Citizenship and Disability (*continued*)

*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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute'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 Institute 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.

Vancouver, BC  
July 22, 2024

  
CHARTERED PROFESSIONAL ACCOUNTANTS

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Statement of Financial Position**

**March 31, 2024**

|  | Operating Fund    | Project Fund      | 2024                     | 2023              |
|--|-------------------|-------------------|--------------------------|-------------------|
| <b>ASSETS</b>                                  |                   |                   |                          |                   |
| <b>Current</b>                                 |                   |                   |                          |                   |
| Cash   | \$ 18,291         | \$ 351,799        | \$ 370,090               | \$ 314,451        |
| Term deposits                                  | 109,214           | -                 | <b>109,214</b>           | 105,100           |
| Accounts receivable                            | 2,113             | 36,255            | <b>38,368</b>            | 7,211             |
| Prepaid expenses                               | 6,749             | 4,250             | <b>10,999</b>            | 12,742            |
| Inter-fund receivable<br>(payable) (Note 2)    | 234,590           | (234,590)         | -                        | -                 |
|  | <u>370,957</u>    | <u>157,714</u>    | <u><b>528,671</b></u>    | <u>439,504</u>    |
| Equipment (Note 3)                             | 4,760             | -                 | <b>4,760</b>             | 6,755             |
| Restricted cash (Note 4)                       | 50,000            | 88,138            | <b>138,138</b>           | 117,993           |
|  | <u>\$ 425,717</u> | <u>\$ 245,852</u> | <u>\$ <b>671,569</b></u> | <u>\$ 564,252</u> |
| <b>LIABILITIES AND NET ASSETS</b>              |                   |                   |                          |                   |
| <b>Current</b>                                 |                   |                   |                          |                   |
| Accounts payable and accrued<br>liabilities    | \$ 46,073         | \$ 15,667         | \$ 61,740                | \$ 46,088         |
| Deferred revenue (Note 5)                      | 4,950             | -                 | <b>4,950</b>             | 6,706             |
| Deferred project contributions<br>(Schedule 1) | -                 | 142,047           | <b>142,047</b>           | 146,811           |
|  | <u>51,023</u>     | <u>157,714</u>    | <u><b>208,737</b></u>    | <u>199,605</u>    |
| Deferred contributions (Note 6)                | -                 | 88,138            | <b>88,138</b>            | 67,993            |
|  | <u>51,023</u>     | <u>245,852</u>    | <u><b>296,875</b></u>    | <u>267,598</u>    |
| <b>NET ASSETS</b>                              |                   |                   |                          |                   |
| Unrestricted net assets                        | 324,694           | -                 | <b>324,694</b>           | 246,654           |
| Internally restricted net<br>assets (Note 2)   | 50,000            | -                 | <b>50,000</b>            | 50,000            |
|  | <u>374,694</u>    | <u>-</u>          | <u><b>374,694</b></u>    | <u>296,654</u>    |
|  | <u>\$ 425,717</u> | <u>\$ 245,852</u> | <u>\$ <b>671,569</b></u> | <u>\$ 564,252</u> |

**ON BEHALF OF THE BOARD**

DocuSigned by:  
Anton Medvedev Director  
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Stefan Wittman Director  
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See notes to financial statements

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Statement of Revenues and Expenditures**

**Year Ended March 31, 2024**

|  | Operating Fund   | Project Fund   | 2024             | 2023               |
|--|------------------|----------------|------------------|--------------------|
| <b>RECEIPTS</b>  |                  |                |                  |                    |
| Projects (Schedule 2)  | \$ 72,000        | \$ 628,473     | \$ 700,473       | \$ 390,741         |
| Gaming grant   | 78,000           | -              | 78,000           | 78,000             |
| Training and consulting  | 37,971           | -              | 37,971           | 155,728            |
| Donations and contributions                                      | 4,219            | -              | 4,219            | 1,491              |
| Interest from other sources                                      | 4,114            | -              | 4,114            | 2,691              |
|  | <u>196,304</u>   | <u>628,473</u> | <u>824,777</u>   | <u>628,651</u>     |
| <b>EXPENDITURES</b>  |                  |                |                  |                    |
| Personnel  | 78,421           | 462,133        | 540,554          | 526,968            |
| Contractors and consultants                                      | 7,100            | 113,136        | 120,236          | 77,724             |
| Office and administration  | 29,344           | 52,082         | 81,426           | 68,213             |
| Meetings and travel  | 1,567            | 1,122          | 2,689            | 3,490              |
| Amortization (Note 6)  | 1,832            | -              | 1,832            | 1,433              |
|  | <u>118,264</u>   | <u>628,473</u> | <u>746,737</u>   | <u>677,828</u>     |
| <b>EXCESS (DEFICIENCY) OF<br/>RECEIPTS OVER<br/>EXPENDITURES</b> | <b>\$ 78,040</b> | <b>\$ -</b>    | <b>\$ 78,040</b> | <b>\$ (49,177)</b> |

See notes to financial statements

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2024**

|   | Operating Fund | Project Fund | 2024       | 2023       |
|---|----------------|--------------|------------|------------|
| <b>NET ASSETS - BEGINNING OF YEAR</b>         | \$ 296,654     | \$ -         | \$ 296,654 | \$ 345,831 |
| Excess (deficiency) of receipts over expenses | 78,040         | -            | 78,040     | (49,177)   |
| <b>NET ASSETS - END OF YEAR</b>               | \$ 374,694     | \$ -         | \$ 374,694 | \$ 296,654 |

See notes to financial statements

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Statement of Cash Flows**  
**Year Ended March 31, 2024**

|   | 2024              | 2023              |
|---|-------------------|-------------------|
| <b>OPERATING ACTIVITIES</b>                       |                   |                   |
| Excess (deficiency) of receipts over expenditures | \$ 78,040         | \$ (49,177)       |
| Items not affecting cash:                         |                   |                   |
| Amortization of equipment                         | 1,832             | 1,433             |
| Loss on disposal of equipment                     | 163               | -                 |
|   | <u>80,035</u>     | <u>(47,744)</u>   |
| Changes in non-cash working capital:              |                   |                   |
| Accounts receivable                               | (31,157)          | 1,702             |
| Prepaid expenses                                  | 1,743             | (1,584)           |
| Accounts payable and accrued liabilities          | 15,652            | (7,761)           |
| Deferred revenue                                  | (1,756)           | (36,239)          |
| Deferred project contributions                    | (4,764)           | (52,152)          |
| Deferred contributions                            | 20,145            | (68,956)          |
|   | <u>(137)</u>      | <u>(164,990)</u>  |
| Cash flow from (used by) operating activities     | <u>79,898</u>     | <u>(212,734)</u>  |
| <b>INVESTING ACTIVITY</b>                         |                   |                   |
| Purchase of equipment                             | -                 | (5,612)           |
| <b>FINANCING ACTIVITIES</b>                       |                   |                   |
| Restricted cash                                   | (20,145)          | 18,962            |
| Purchase of term deposits                         | (4,114)           | (3,450)           |
| Cash flow from (used by) financing activities     | <u>(24,259)</u>   | <u>15,512</u>     |
| <b>INCREASE (DECREASE) IN CASH FLOW</b>           | <b>55,639</b>     | <b>(202,834)</b>  |
| Cash - beginning of year                          | <u>314,451</u>    | <u>517,285</u>    |
| <b>CASH - END OF YEAR</b>                         | <b>\$ 370,090</b> | <b>\$ 314,451</b> |

See notes to financial statements



# PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY

## Notes to Financial Statements

Year Ended March 31, 2024

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### 1. NATURE OF OPERATIONS

Plan Institute for Citizenship and Disability (the "Institute") is a not-for-profit organization incorporated under the Canada Not-for-profit Corporations Act and is a registered charity under the Income Tax Act. As a registered charity, the Institute is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Institute is dedicated to improving the lives of people with disabilities and enriching their communities by creating opportunities to form mutually beneficial relationships and partnerships. The Institute provides training, consultations, learning products, resource materials, and strategic organization support for its constituents.

The Institute's continued activities are dependent on the renewal of grants and contracts with government entities and other institutions. Under the contracts, those entities may recover surplus funds to the extent that they are not required to meet approved planned expenditures. During the year, the Institute's revenue included \$624,210 (2023 - \$416,578) from government entities and Vancouver Foundation, which represented 78% (2023 - 66%) of total revenues.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

#### Fund accounting

The resources and operations of the Institute have been segregated for accounting purposes using the following funds:

The Operating Fund reports the assets, liabilities, receipts and expenditures related to the Institute's operating activities.

The Project Fund reports the assets, liabilities, receipts and expenditures related to the Institute's project activities. Project Fund balances are externally restricted amounts, and are not available for general operating purposes.

The inter-fund payable (receivable) represents the restricted cash balance necessary to fund the Institute's project activity.

#### Revenue recognition

Plan Institute for Citizenship and Disability follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions towards expenditures that will be incurred in future years are reported as deferred contributions. 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.

Revenues from training and consulting activities are recognized as earned.

*(continues)*

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Notes to Financial Statements**

**Year Ended March 31, 2024**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Net assets

- a) Internally restricted net assets have been restricted by the Board of Directors to fund contracted advisors, staffing, and other direct program costs related to the Access RDSP program, which include costs of running the Disability Planning Helpline and administering the Endowment 150 disbursements.
- b) Unrestricted net assets comprise the excess of receipts over expenditures accumulated by the Institute each year, net of transfers, and are available for general purposes.

Measurement uncertainty

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 amount of assets and liabilities and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. The Institute's principal estimates include the useful life of equipment and the collectability of accounts receivable. Actual results could differ from these estimates.

Equipment

Equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

|           |            |
|-----------|------------|
| Computers | 30% to 50% |
| Equipment | 20% to 30% |

Allocation of expenditures

The Institute incurs a number of general support expenses that are common to the administration of the Institute and each of its projects. The Institute allocates its general support expenses by identifying the appropriate basis of each component expense, and applies the basis consistently each year. The expenses allocated are to the projects on the basis of the percentage of time and usage that management estimates was spent in support the projects (refer to Schedule 2).

Contributed services

The operations of the Institute depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Fund management

The Institute's objective when managing its funds is to ensure sufficient funds are available to meet its obligations and to safeguard the Institute's ability to continue as a going concern so that it can continue to improve the lives of people with disabilities and enrich their communities to form mutually beneficial relationships and partnerships. The Institute intends to achieve this objective through continued training, consultations, and cost control.

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Notes to Financial Statements**

**Year Ended March 31, 2024**

**3. EQUIPMENT**

|           | Cost             | Accumulated<br>amortization | <b>2024<br/>Net book<br/>value</b> | 2023<br>Net book<br>value |
|-----------|------------------|-----------------------------|------------------------------------|---------------------------|
| Computers | \$ 10,867        | \$ 7,268                    | \$ <b>3,599</b>                    | \$ 5,304                  |
| Equipment | 5,237            | 4,076                       | <b>1,161</b>                       | 1,451                     |
|           | <b>\$ 16,104</b> | <b>\$ 11,344</b>            | <b>\$ 4,760</b>                    | <b>\$ 6,755</b>           |

**4. RESTRICTED CASH**

Restricted cash consists of \$50,000 which have been internally restricted by the Board of directors to fund contracted advisors, staff, and other direct program costs related to the Access RDSP program, which includes costs of running the Disability Planning Helpline and administering the Endowment 150 disbursements (refer to Note 2 - net assets), and externally restricted funds of \$88,138 related to the E150 program (refer to Note 6) for total of \$138,138 (2023 - \$117,993).

**5. DEFERRED REVENUE**

Deferred revenue is composed of the unearned portion of payments for future programming and events. Changes in the balance during the year are as follows:

|                                | <b>2024</b>     | 2023      |
|--------------------------------|-----------------|-----------|
| Balance, beginning of the year | \$ <b>6,706</b> | \$ 42,945 |
| Amounts received               | <b>13,342</b>   | 6,706     |
| Revenue recognized             | <b>(15,098)</b> | (42,945)  |
|                                | <b>\$ 4,950</b> | \$ 6,706  |

**6. DEFERRED CONTRIBUTIONS**

|                      | <b>2024</b>      | 2023       |
|----------------------|------------------|------------|
| <u>Endowment 150</u> |                  |            |
| Opening balance      | \$ <b>67,993</b> | \$ 136,949 |
| Contributions        | <b>80,000</b>    | 933        |
| Disbursements        | <b>(59,855)</b>  | (69,889)   |
| Interest earned      | -                | -          |
|                      | <b>\$ 88,138</b> | \$ 67,993  |

Deferred contributions consist of externally restricted funds. Externally restricted funds are restricted as per the terms of the related contractual agreement.

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Notes to Financial Statements**

**Year Ended March 31, 2024**

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**7. RELATED PARTY DISCLOSURES**

PLAN is a registered charity whose Board of Directors are members of Plan Institute. Related party transactions and balances not disclosed elsewhere in the financial statements are as follows:

|                       | <u>2024</u>      | <u>2023</u>      |
|-----------------------|------------------|------------------|
| <u>Expenditures</u>   |                  |                  |
| Projects              | 17,000           | 16,837           |
| Workshop facilitation | 5,700            | 8,807            |
|                       | <u>\$ 22,700</u> | <u>\$ 25,644</u> |

- Included in accounts receivable is \$328 (2023 - \$294) owed from PLAN.
- Included in prepaid expenses is \$4,250 (2023 - \$Nil) received from PLAN.
- Included in accounts payable and accrued liabilities is \$1,200 (2023 - \$Nil) owed to PLAN.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

**8. FINANCIAL INSTRUMENTS**

Financial assets include cash, term deposits and accounts receivable and are measured at amortized cost as presented on the statement of financial position. Financial liabilities include accounts payable, government remittances and accrued liabilities measured at cost as presented on the statement of financial position.

The following analysis provides information about the Institute's risk exposure and concentration as of March 31, 2024.

**(a) Credit risk**

Credit risk refers to the risk that a counterparty may default on its obligations resulting in a financial loss to Institute. The Institute is exposed to credit risk with respect to its accounts receivable. The Institute monitors and assesses, on a continual basis, accounts receivable and impairs any amounts that are not collectible.

**(b) Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Institute is exposed to liquidity risk based on the timing of funding and donations received. As at March 31, 2024, the Institute holds cash totaling \$420,090 (2023 - \$364,451) to settle current liabilities of \$208,737 (2023 - \$199,605).

Unless otherwise noted, it is management's opinion that the Institute is not exposed to significant other price risks arising from these financial instruments.

**9. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Schedule of Deferred Project Contributions**

**(Schedule 1)**

**Year Ended March 31, 2024**

|                                | 1                          | 2                             | 3                | 4                  | 5                     | <b>Total</b>      |
|--------------------------------|----------------------------|-------------------------------|------------------|--------------------|-----------------------|-------------------|
|                                | VF Access<br>RDSP Rollover | VF/MSD<br>Access RDSP<br>PH 2 | MSS              | ESDC - SDPP<br>NOF | All other<br>projects |                   |
| <b>Deferred contributions</b>  |                            |                               |                  |                    |                       |                   |
| Opening, April 1, 2023         | \$ 91,944                  | \$ -                          | \$ 32,813        | \$ -               | \$ 22,054             | \$ <b>146,811</b> |
| Contributions                  | -                          | 260,000                       | 135,455          | 150,754            | 77,500                | <b>623,709</b>    |
| Disbursements                  | (91,944)                   | (263,491)                     | (128,950)        | (143,588)          | (500)                 | <b>(628,473)</b>  |
| <b>Closing, March 31, 2024</b> | <b>\$ -</b>                | <b>\$ (3,491)</b>             | <b>\$ 39,318</b> | <b>\$ 7,166</b>    | <b>\$ 99,054</b>      | <b>\$ 142,047</b> |
| <b>Deferred contributions</b>  |                            |                               |                  |                    |                       |                   |
| Opening, April 1, 2022         | \$ 91,944                  | \$ -                          | \$ 31,535        | \$ 51,245          | \$ 24,239             | \$ <b>198,963</b> |
| Contributions                  | -                          | 150,000                       | 131,255          | 57,333             | -                     | <b>338,588</b>    |
| Disbursements                  | -                          | (150,000)                     | (129,977)        | (108,578)          | (2,185)               | <b>(390,740)</b>  |
| <b>Closing, March 31, 2023</b> | <b>\$ 91,944</b>           | <b>\$ -</b>                   | <b>\$ 32,813</b> | <b>\$ -</b>        | <b>\$ 22,054</b>      | <b>\$ 146,811</b> |

1. Vancouver Foundation Access RDSP Rollover
2. Ministry of Social Development Access RDSP Phase 2
3. May and Stanley Smith Charitable Trust
4. Employment and Social Development Canada - National Operating Funding (formerly Performance Accountability Framework)
5. All other projects include:
  - TD Ready Commitment Gift Program
  - BC Aboriginal Network On Disability Society - Safe and Secure Indigenous
  - PetroCan Caremakers Grant

See notes to financial statements

**PLAN INSTITUTE FOR CITIZENSHIP AND DISABILITY**

**Schedule of Project Expenditures**

**(Schedule 2)**

**Year Ended March 31, 2024**

|                                  | 1                          | 2                             | 3          | 4                  | 5                     |              |
|----------------------------------|----------------------------|-------------------------------|------------|--------------------|-----------------------|--------------|
|                                  | VF Access<br>RDSP Rollover | VF/MSD<br>Access RDSP<br>PH 2 | MSS        | ESDC - SDPP<br>NOF | All other<br>projects | <b>Total</b> |
| <b>2024 Project Expenditures</b> |                            |                               |            |                    |                       |              |
| Personnel                        | \$ 48,944                  | \$ 184,600                    | \$ 111,950 | \$ 116,639         | \$ -                  | \$ 462,133   |
| Consultants                      | 7,389                      | 61,298                        | 17,000     | 26,949             | 500                   | 113,136      |
| Office & administration          | 11,500                     | 8,279                         | -          | -                  | -                     | 19,779       |
| Meeting and travel               | -                          | 1,122                         | -          | -                  | -                     | 1,122        |
| Premises                         | 24,110                     | 8,192                         | -          | -                  | -                     | 32,302       |
| <b>Total</b>                     | \$ 91,944                  | \$ 263,491                    | \$ 128,950 | \$ 143,588         | \$ 500                | \$ 628,473   |
| <b>2023 Project Expenditures</b> |                            |                               |            |                    |                       |              |
| Personnel                        | \$ -                       | \$ 86,190                     | \$ 113,140 | \$ 107,402         | \$ -                  | \$ 306,732   |
| Consultants                      | -                          | 50,476                        | 16,837     | -                  | 2,186                 | 69,499       |
| Office & administration          | -                          | 11,625                        | -          | -                  | -                     | 11,625       |
| Meeting and travel               | -                          | 1,709                         | -          | -                  | -                     | 1,709        |
| Premises                         | -                          | -                             | -          | 1,176              | -                     | 1,176        |
| <b>Total</b>                     | \$ -                       | \$ 150,000                    | \$ 129,977 | \$ 108,578         | \$ 2,186              | \$ 390,741   |

See notes to financial statements