

**URBAN NATIVE YOUTH ASSOCIATION**  
**FINANCIAL STATEMENTS**

**MARCH 31, 2019**

# URBAN NATIVE YOUTH ASSOCIATION

## FINANCIAL STATEMENTS

March 31, 2019

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## **Independent Auditor's Report**

To the Members of Urban Native Youth Association

### **Report on the Audit of the Financial Statements**

#### **Qualified Opinion**

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

In our opinion, except for the 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 Association as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### **Basis for Qualified Opinion**

In common with many not-for profit organizations, Urban Native Youth Association 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 Urban Native Youth Association. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association'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 Association'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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Report on Other Legal and Regulatory Requirements**

As required by the British Columbia Society Act, we report that in our opinion, these principles have been applied on a basis consistent with that of the previous year.

**Vancouver, Canada  
August 29, 2019**



**Chartered Professional Accountants**

**URBAN NATIVE YOUTH ASSOCIATION**  
**Statement of Operations**  
**For the year ended March 31,**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b> (Page 16)	<b>\$ 5,944,565</b>	<b>\$ 5,235,938</b>
<b>EXPENSES</b>		
Accounting and audit	50,843	21,630
Advertising and promotion	3,792	504
Amortization	139,217	120,512
Automobile	23,373	22,923
Consulting	116,949	157,603
Cultural and spiritual development	271	2,694
Food, materials and supplies	388,283	416,380
Honorariums	33,266	40,740
Insurance	52,266	50,743
Interest and bank charges	42,357	43,102
Legal fees	49,110	22,912
Maintenance and repairs	85,255	87,827
Office and general	75,824	90,224
Professional development	54,599	70,102
Property management fee	3,112	2,998
Property taxes	38,158	34,222
Rent	111,947	108,543
Salaries and benefits	3,900,872	3,813,816
Telephone	66,511	62,697
Travel	75,415	99,193
Utilities	25,923	27,165
Youth participation	-	125
	<b>5,337,343</b>	<b>5,296,655</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER ITEM</b>	<b>607,222</b>	<b>(60,717)</b>
Gain on disposal of capital assets	3,099	2,767
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 610,321</b>	<b>\$ (57,950)</b>

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

**URBAN NATIVE YOUTH ASSOCIATION**  
**Statement of Changes in Net Assets**  
**For the year ended March 31, 2019**

	<b>Net Assets Beginning of Year</b>	<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b>Interfund Transfers (Note 12)</b>	<b>Net Assets End of Year</b>
<b>INVESTED IN CAPITAL ASSETS</b> (Note 9)	<b>\$ 3,531,641</b>	<b>\$ (136,118)</b>	<b>\$ 188,636</b>	<b>\$ 3,584,159</b>
<b>EXTERNALLY RESTRICTED</b> (Pages 17 - 18)	<b>1,777,742</b>	<b>362,512</b>	<b>(114,432)</b>	<b>2,025,822</b>
<b>INTERNALLY RESTRICTED</b>				
Grace Mirehouse Scholarship Fund	<b>11,305</b>	<b>-</b>	<b>-</b>	<b>11,305</b>
<b>UNRESTRICTED</b>				
General Fund	<b>145,645</b>	<b>383,927</b>	<b>(74,204)</b>	<b>455,368</b>
	<b>\$ 5,466,333</b>	<b>\$ 610,321</b>	<b>\$ -</b>	<b>\$ 6,076,654</b>

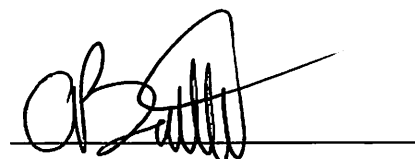
The accompanying schedules and notes are an integral part of these financial statements.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Statement of Financial Position**  
**March 31,**

	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 2,303,537	\$ 1,901,863
Accounts receivable (Note 4)	238,133	73,376
Prepaid expenses and deposits	178,155	178,829
	<b>2,719,825</b>	<b>2,154,068</b>
<b>CAPITAL ASSETS (Note 5)</b>	<b>3,636,785</b>	<b>3,652,227</b>
<b>PROJECT DEVELOPMENT COSTS (Note 6)</b>	<b>1,080,410</b>	<b>1,080,410</b>
	<b>\$ 7,437,020</b>	<b>\$ 6,886,705</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 7)	\$ 227,330	\$ 219,376
Current portion of mortgage payable (Note 8)	70,274	67,865
	<b>297,604</b>	<b>287,241</b>
<b>MORTGAGE PAYABLE (Note 8)</b>	<b>1,062,762</b>	<b>1,133,131</b>
	<b>1,360,366</b>	<b>1,420,372</b>
<b>NET ASSETS</b>		
Invested in capital assets (Note 9)	3,584,159	3,531,641
Externally restricted (Note 10)	2,025,822	1,777,742
Internally restricted (Note 11)	11,305	11,305
Unrestricted	455,368	145,645
	<b>6,076,654</b>	<b>5,466,333</b>
	<b>\$ 7,437,020</b>	<b>\$ 6,886,705</b>

Lease Commitment (Note 15)

APPROVED ON BEHALF OF THE BOARD:

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

**URBAN NATIVE YOUTH ASSOCIATION**  
**Statement of Cash Flows**  
**For the year ended March 31,**

	<b>2019</b>	<b>2018</b>
<b>OPERATING ACTIVITIES</b>		
Excess (Deficiency) of revenues over expenses	\$ 610,321	\$ (57,950)
Adjustments:		
Amortization	139,217	120,512
Gain on disposal of capital assets	(3,099)	(2,767)
	<b>746,439</b>	59,795
Non-cash working capital items affecting operations:		
Accounts receivable	(164,757)	44,496
Prepaid expenses and deposits	674	(110,566)
Accounts payable and accrued liabilities	7,954	28,120
	<b>590,310</b>	21,845
<b>FINANCING ACTIVITY</b>		
Repayment of mortgage payable	(67,960)	(65,648)
<b>INVESTING ACTIVITIES</b>		
Acquisition of capital assets	(124,176)	(184,663)
Proceeds on disposal of capital assets	3,500	3,501
	<b>(120,676)</b>	(181,162)
<b>INCREASE (DECREASE) IN CASH</b>	<b>401,674</b>	(224,965)
<b>CASH, beginning of year</b>	<b>1,901,863</b>	2,126,828
<b>CASH, end of year</b>	<b>\$ 2,303,537</b>	\$ 1,901,863

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



# URBAN NATIVE YOUTH ASSOCIATION

## Notes to Financial Statements

### March 31, 2019

#### 1. GENERAL

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The Urban Native Youth Association (the "Association") was incorporated under the Association Act as a not-for-profit organization under the laws of the Province of British Columbia on August 2, 1989 and is a registered charity under the Income Tax Act.

The purposes of the Association are:

- a. To encourage Native youth to pursue employment, educational, skills training, social, recreational, spiritual, artistic, cultural, health and wellness, and personal development opportunities;
- b. To encourage and help establish positive communication and participation of Native youth creating a community resource and supporting network where youth leadership and capacity building are promoted, developed, and maintained;
- c. To liaise with governments, Native and non-Native organizations and other individuals which concern themselves with issues related to youth;
- d. To advocate for positive change and make representations with respect to policies and decisions which affect the well-being and/or livelihood of Native youth;
- e. To strive to provide suitable facilities where counselling, employment, education, skills training, social, recreational, spiritual, artistic, cultural, health and wellness, and personal development services will be available, and where meetings related to Native youth can be held;
- f. To construct, acquire, develop, lease, own, maintain and manage one or more housing developments for rent/lease to or other use by low and moderate income individuals or homeless Native youth in the Province of British Columbia;
- g. To raise money through subscriptions, donations and by receiving gifts and testaments to carry out the purposes of the Association, and;
- h. To do all such things as are incidental or conducive to the attainment of the purposes of the Association.

The constitution of the Association provides that in the event of dissolution, the net assets shall be given or transferred to a charitable organization in Canada concerned with the education of Native people and most closely promoting the same purposes as the Association, as determined by the members of the Association.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Fund Accounting**

The Association follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Association's administrative activities. This fund reports unrestricted resources and restricted operating grants.

All other funds report restricted resources and activities.

**Revenue Recognition**

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**Contributed Services**

Volunteers contribute numerous hours per year to assist the Association in carrying out its services. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

**Common expense allocation**

Certain common expenses including accounting and audit, automobile, insurance, office and general, rent, salaries and benefits, telephone, travel, and utilities are allocated between the various programs based on an estimate of the resources applied to each program. Note 13 details the allocation of these common expenses between the general fund to the other programs.

**Income Taxes**

Income taxes are not reflected in these financial statements as the Association is a not-for-profit organization.

**Use of Estimates**

The preparation of financial statements 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 date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

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

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**Capital Assets and Amortization**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is calculated using the declining balance method at the following annual rates:

Building	4%
Furniture and equipment	20%
Automotive	30%
Computer equipment	30%
Computer software	100%

Amortization of leasehold improvements is provided on a straight-line method over the remaining term of the lease.

In the year of acquisition, amortization is recorded at one-half the normal rate.

**Impairment of Long-lived Assets**

The Association tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected undiscounted future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds its fair value.

**Financial Instruments**

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

All financial assets and financial liabilities are measured at amortized cost.

*Impairment*

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in the statement of operations.

Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal is recognized in the statement of operations.

# URBAN NATIVE YOUTH ASSOCIATION

## Notes to Financial Statements

### March 31, 2019

### 3. FINANCIAL INSTRUMENTS

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Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

The financial instruments of the Association and the nature of the risks to which it may be subject are as follows:

#### *Credit risk*

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk in its cash as the majority of its cash is held at two financial institutions. The Association limits its credit risk by placing its cash with major financial institutions. As at March 31, 2019, \$2,296,829 (2018 - \$1,894,793) in cash is held at Vancity and Bank of Montreal.

The Association is also exposed to credit risk in the event of non-performance by counterparties in connection with accounts receivable. The Association does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant losses for non-performance.

#### *Liquidity Risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. The Association's exposure to liquidity risk is dependent on the receipt of funds from its related sources, whether in the form of revenue or advances. The Association reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due; monitors and manages its cash balance to ensure adequate cash flow is available to repay trade creditors as payments become due. As at March 31, 2019, the Association has working capital of \$2,422,221 (2018 - 1,866,827).

#### *Market risk*

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, equity prices, and exposure of long term investments.

##### (i) *Interest rate risk*

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk from the interest rate differentials between the market rate and the rates used on these financial instruments.

The Association manages its financial instruments and interest rate risks based on its cash flow needs and with a view to minimizing interest expense. The interest rates on the mortgages are fixed. Therefore, the Association is not exposed to significant interest rate risk.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

**4. ACCOUNTS RECEIVABLE**

	<b>2019</b>	<b>2018</b>
Grants receivable	\$ 220,712	\$ 57,346
GST recoverable	14,138	13,155
Due from employees	3,283	2,875
	<b>\$ 238,133</b>	<b>\$ 73,376</b>

**5. CAPITAL ASSETS**

<b>2019</b>	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
Land	\$ 2,175,574	\$ -	\$ 2,175,574
Building	1,845,170	704,121	1,141,049
Furniture and equipment	532,649	389,316	143,333
Automotive	297,373	182,641	114,732
Computer equipment	268,869	233,075	35,794
Leasehold improvements	176,955	150,652	26,303
Computer software	19,062	19,062	-
	<b>\$ 5,315,652</b>	<b>\$ 1,678,867</b>	<b>\$ 3,636,785</b>

<b>2018</b>	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
Land	\$ 2,175,574	\$ -	\$ 2,175,574
Building	1,840,678	656,671	1,184,007
Furniture and equipment	488,769	358,967	129,802
Computer equipment	253,205	221,091	32,114
Automotive	241,239	149,962	91,277
Leasehold improvements	176,955	137,502	39,453
Computer software	19,062	19,062	-
	<b>\$ 5,195,482</b>	<b>\$ 1,543,255</b>	<b>\$ 3,652,227</b>

**6. PROJECT DEVELOPMENT COSTS**

Project development costs relate to the design of the Native Youth Centre, and will be reallocated to capital assets and amortized when the construction is completed.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2019</b>	<b>2018</b>
Accounts payable and accrued liabilities	\$ 226,773	\$ 218,926
Government remittances payable	557	450
	<b>\$ 227,330</b>	<b>\$ 219,376</b>

**8. MORTGAGE PAYABLE**

	<b>2019</b>	<b>2018</b>
On March 24, 2017 the Association renewed its mortgage with Vancity Capital mortgage for a five year term with the following terms: a fixed interest at 3.5% per annum and repayable in bi-weekly payments of \$4,170 including principal and interest. The mortgage is secured by a registered first mortgage and assignment of rents over 1618-1622 East Hastings Street property, a general security agreement providing a security interest in all present and after-acquired personal property subject to existing prior charges approved by VanCity Capital, and an assignment of insurance listing VanCity as loss payee.	<b>\$ 1,133,036</b>	\$ 1,200,996
Less: current portion	<b>70,274</b>	67,865
<b>Mortgage payable</b>	<b>\$ 1,062,762</b>	<b>\$ 1,133,131</b>

Principal payments due in the next five years and beyond are as follows:

2020	\$ 70,274
2021	72,768
2022	75,351
2023	81,082
Beyond 2023	<u>833,561</u>
	<b>\$ 1,133,036</b>

The mortgage requires the Association maintain a debt service coverage minimum of 1.10 times and a minimum of \$5 in equity shares of Vancity, calculated annually. As of March 31, 2019, the Association met the covenant requirements.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

**9. INVESTED IN CAPITAL ASSETS**

	<b>2019</b>	<b>2018</b>
Capital assets, net book value	<b>\$ 3,636,785</b>	\$ 3,652,227
Project development costs	<b>1,080,410</b>	1,080,410
Less: mortgage payable	<b>(1,133,036)</b>	(1,200,996)
<b>Fund balance invested in capital assets</b>	<b>\$ 3,584,159</b>	\$ 3,531,641

**10. EXTERNALLY RESTRICTED NET ASSETS**

All funds, except the General Fund and Grace Mirehouse Scholarship Fund are externally restricted by the program funders and are to be used only within the terms stipulated by each contract.

**11. INTERNALLY RESTRICTED NET ASSETS**

The Grace Mirehouse Scholarship Fund is an internally restricted net asset that is not available for unrestricted purposes without approval of the Board of Directors.

**12. INTERFUND TRANSFERS**

In the current year, the Association transferred \$188,636 (2018 - \$246,810) to invested in capital assets as follows:

- (a) General Fund (page 19) \$74,204 (2018 - \$67,049).
- (b) Aries Program (page 20) \$11,258 (2018 - \$3,103).
- (c) Safehouse Program (page 21) \$14,716 (2018 - \$19,875).
- (d) Services to Transition Youth to Adulthood Program (page 22) \$NIL (2018 - \$1,064).
- (e) Aboriginal Youth Worker Program (page 23) \$NIL (2018 - \$1,081).
- (f) Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (page 24) \$35,575 (2018 - \$3,280).
- (g) A&D School Support Program (page 25) \$4,488 (2018 - \$NIL).
- (h) Overly Creative Minds Program (page 26) \$3,213 (2018 - \$NIL).
- (i) Youth Engagement and Leadership Initiative (Page 31) \$NIL (2018- \$3,900)
- (j) Native Youth Learning Centre (page 35) \$NIL (2018 - \$1,515).
- (k) Community Outreach Services to Youth Program (Page 39) \$2,166 (2018 - \$12,994).
- (l) Day Programming (a.k.a. Cedar Walk) (page 40) \$4,046 (2018 - \$8,865).
- (m) Volunteer Mentoring for Youth Program (page 42) \$4,639 (2018 - \$710).
- (n) Youth and Family Mediation and Reunification Program (page 43) \$1,026 (2018 - \$2,321).
- (o) MCFD DT Fund (page 45) \$NIL (2018 - \$111,698).
- (p) Ravens Lodge (page 46) \$33,305 (2018 - \$9,355).

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

**13. ADMINISTRATIVE FEE**

	<b>2019</b>	<b>2018</b>
Aries Program (Page 20)	\$ 30,000	\$ 30,000
Safehouse Program (Page 21)	97,000	97,000
Services to Transition Youth to Adulthood Program (Page 22)	18,000	18,000
Aboriginal Youth Worker Program (Page 23)	3,000	3,000
Youth Treatment Centre Program (page24)	93,855	75,237
A&D School Support Program (Page 25)	9,726	21,015
Overly Creative Minds Program (Page 26)	18,362	-
Youth Engage Reconciliation (Page 27)	52,500	-
Aboriginal Youth Substance Use Counsellor (Page 28)	10,059	7,425
Native Youth Health and Wellness Centre (Page 30)	10,000	10,000
Youth Engagement and Leadership Initiative (Page 31)	6,248	23,950
A.Y.F. Sports and Recreation Program (Page 32)	9,588	9,588
A&D Counselling Program (Page 34)	26,341	30,176
Native Youth Learning Centre (Page 35)	12,691	12,691
MCFD Kinnections Program (Page 36)	23,926	23,926
Community Outreach Services to Youth Program (Page 39)	32,000	32,000
Day Programming (a.k.a. Cedar Walk) (Page 40)	30,000	30,000
24 Hours Call Line Program (Page 41)	7,200	7,200
Volunteer Mentoring for Youth Program (Page 42)	4,074	4,074
Youth and Family Mediation and Reunification Program (Page 43)	11,128	11,128
MCFD DT Fund (Page 45)	-	38,271
Ravens Lodge (Page 46)	59,430	59,430
First Nation Summer Program (Page 48)	3,000	-
	<b>\$ 568,128</b>	<b>\$ 544,111</b>

Included in program expenses is an administrative fee charged by the Association's management for providing day-to-day administrative support and services.



**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2019**

**14. SAFEHOUSE PROGRAM - DONATED FACILITIES**

The Safehouse program carried on by the Association is operated in a house which is provided on a rent-free basis by the British Columbia Housing Management Commission. The agreement relating to the use of the house by the Association allows for the use of the house on a rent-free basis as long as the Association continues to receive funding from the Ministry of Children and Family Development to operate the Safehouse program. The fair value of the rent for the year has been estimated to be \$30,000, but has not been reported in the statement of operations for the Safehouse program.

**15. LEASE COMMITMENT**

The Association's premises at 1043 Kingsway are leased under a contract expiring on August 31, 2022.

Future minimum lease payments, excluding applicable taxes, for the next four years are as follows:

2020	\$	32,743
2021		33,699
2022		34,655
2023		<u>14,738</u>
	\$	<u>115,835</u>

**16. DISCLOSURE OF REMUNERATION**

For the fiscal year ended March 31, 2019, the Association paid total remuneration of \$361,223 (2018- \$340,563) to the top 4 (2018- 4) employees and contractors for services, each of whom received total remuneration of \$75,000 or greater. No remuneration was paid to any member of the Board of Directors.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Revenues**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	<b>\$ 2,588,995</b>	\$ 2,520,692
Vancouver Coastal Health Authority	<b>1,322,274</b>	1,411,003
Vancouver Aboriginal Child and Family Services Society	<b>651,134</b>	615,214
Minister of Indigenous Relations	<b>350,000</b>	-
Donations and Fundraising	<b>178,697</b>	139,847
City of Vancouver	<b>140,188</b>	147,155
Maria Marina Foundation	<b>130,000</b>	-
Aboriginal Community Career Employment Services Society	<b>108,720</b>	119,450
Canada Mortgage and Housing Corporation	<b>106,373</b>	-
Indigenous and Northern Affairs Canada	<b>85,002</b>	-
Expense Recovery	<b>72,786</b>	75,136
Hockey Helps the Homeless Vancouver	<b>62,500</b>	60,000
ViaSport British Columbia Society	<b>50,000</b>	50,000
Right to Play	<b>25,392</b>	12,384
Other grants	<b>25,000</b>	19,625
Coast Capital Savings	<b>22,500</b>	7,500
Human Resources and Skills Development Canada	<b>7,531</b>	10,638
Interest income	<b>4,732</b>	2,614
Ministry of Mental Health & Addiction	<b>4,367</b>	-
British Columbia Housing Management Commission	<b>3,360</b>	3,360
British Columbia Association of Aboriginal Friendship Centres	<b>2,200</b>	-
Provincial Health Services	<b>2,000</b>	-
Coming Home Society	<b>814</b>	-
First Nations Health Authority	-	41,320
	<b>\$ 5,944,565</b>	<b>\$ 5,235,938</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Externally Restricted Net Assets**  
**For the year ended March 31, 2019**

	<b>Net Assets Beginning of Year</b>	<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b>Interfund Transfers (Note 12)</b>	<b>Net Assets End of Year</b>
Aries Program (Page 20)	\$ (194,361)	\$ (30,936)	\$ (11,258)	\$ (236,555)
Safehouse Program (Page 21)	50,197	35,529	(14,716)	71,010
Services to Transition Youth to Adulthood Program (Page 22)	174,391	3,627	-	178,018
Aboriginal Youth Worker Program (Page 23)	15,540	6,257	-	21,797
Youth Treatment Centre Program (page24)	291,464	44,633	(35,575)	300,522
A&D School Support Program (Page 25)	98,958	47,105	(4,488)	141,575
Overly Creative Minds Program (Page 26)	4,534	75,293	(3,213)	76,614
Youth Engage Reconciliation (Page 27)	-	137,674	-	137,674
Aboriginal Youth Substance Use Counsellor (Page 28)	79,033	8,486	-	87,519
Young Women's Recovery Program (Page 29)	48,619	25,838	-	74,457
Native Youth Health and Wellness Centre (Page 30)	87,815	(37,966)	-	49,849
Youth Engagement and Leadership Initiative (Page 31)	77,473	(77,413)	-	60
A.Y.F. Sports and Recreation Program (Page 32)	4,257	9,923	-	14,180
Native Youth Centre Project (Page 33)	442,395	92,611	-	535,006
A&D Counselling Program (Page 34)	16,511	(49,618)	-	(33,107)
Native Youth Learning Centre (Page 35)	746	12,586	-	13,332
MCFD Kinnections Program (Page 36)	103,288	2,537	-	105,825
Community Development Initiatives (Page 37)	54,930	-	-	54,930
HRDC Summer Student Program (Page 38)	(5,777)	(22)	-	(5,799)
Community Outreach Services to Youth Program (Page 39)	177,571	39,955	(2,166)	215,360
Day Programming (a.k.a. Cedar Walk) (Page 40)	(171,612)	13,605	(4,046)	(162,053)
24 Hours Call Line Program (Page 41)	117,927	(8,619)	-	109,308
Volunteer Mentoring for Youth Program (Page 42)	25,896	1,266	(4,639)	22,523
Youth and Family Mediation and Reunification Program (Page 43)	54,617	5,531	(1,026)	59,122
<b>BALANCE, CARRY FORWARD</b>	<b>\$ 1,554,412</b>	<b>\$ 357,882</b>	<b>\$ (81,127)</b>	<b>\$ 1,831,167</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Externally Restricted Net Assets (continued)**  
**For the year ended March 31, 2019**

	<b>Net Assets Beginning of Year</b>	<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b>Interfund Transfers (Note 12)</b>	<b>Net Assets End of Year</b>
<b>BALANCE, BROUGHT FORWARD</b>	<b>\$ 1,554,412</b>	<b>\$ 357,882</b>	<b>\$ (81,127)</b>	<b>\$ 1,831,167</b>
Director of Programs (Page 44)	(70,243)	(19,896)	-	(90,139)
MCFD DT Fund (Page 45)	130,299	(10,034)	-	120,265
Ravens Lodge (Page 46)	139,766	61,487	(33,305)	167,948
First Nation Summer Program (Page 48)	30,000	(26,927)	-	3,073
Tutoring/Mentoring Program	(20)	-	-	(20)
ACCESS Summer Students Program	(6,472)	-	-	(6,472)
	<b>\$ 1,777,742</b>	<b>\$ 362,512</b>	<b>\$ (114,432)</b>	<b>\$ 2,025,822</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**General Fund**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Administrative recovery (Note 13)	\$ 568,128	\$ 544,111
Donations and fundraising	83,293	29,876
Program administrative recovery	34,921	35,059
Expense recovery	13,500	13,500
Vancouver Coastal Health Authority	10,800	11,066
Interest income	4,732	2,614
Other grants	-	1,500
Coming Home Society	814	-
Provincial Health Services	2,000	-
	<b>718,188</b>	<b>637,726</b>
<b>EXPENSES (RECOVERIES)</b>		
Accounting and audit	50,843	21,630
Advertising and promotion	2,398	-
Automobile	9,546	8,596
Consulting	32,352	14,410
Cultural and spiritual development	38	-
Food, materials and supplies	12,987	5,025
Honorariums	500	-
Insurance	19,891	19,871
Interest and bank charges	41,424	43,057
Legal fees	10,713	3,896
Maintenance and repairs	32,663	33,786
Office and general	31,870	35,221
Professional development	703	1,950
Property taxes	20,451	16,501
Rent recovery	(192,076)	(142,515)
Salaries and benefits	227,423	302,901
Telephone	15,106	6,014
Travel	1,449	1,758
Utilities	15,980	16,216
	<b>334,261</b>	<b>388,317</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>383,927</b>	<b>249,409</b>
<b>NET ASSETS</b> , beginning of year	<b>145,645</b>	<b>(36,715)</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(74,204)</b>	<b>(67,049)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 455,368</b>	<b>\$ 145,645</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Aries Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 292,163	\$ 284,455
Expense recovery	6,304	7,572
British Columbia Association of Aboriginal Friendship Centres	1,500	-
Donations and fundraising	-	25
	<b>299,967</b>	<b>292,052</b>
<b>EXPENSES</b>		
Administrative (Note 13)	30,000	30,000
Advertising and promotion	-	25
Automobile	895	2,782
Food, materials and supplies	33,967	45,881
Honorariums	274	1,955
Insurance	1,881	1,753
Maintenance and repairs	10,104	4,330
Office and general	1,616	1,492
Professional development	563	3,345
Program administrative	14,949	14,949
Rent	50,418	20,418
Salaries and benefits	179,474	175,827
Telephone	5,370	5,114
Travel	1,392	20,947
	<b>330,903</b>	<b>328,818</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(30,936)</b>	<b>(36,766)</b>
<b>NET ASSETS</b> , beginning of year	<b>(194,361)</b>	<b>(154,492)</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(11,258)</b>	<b>(3,103)</b>
<b>NET ASSETS</b> , end of year	<b>\$ (236,555)</b>	<b>\$ (194,361)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Safehouse Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 978,753	\$ 952,931
British Columbia Housing Management Commission	3,360	3,360
Expense recovery	600	600
	<b>982,713</b>	<b>956,891</b>
<b>EXPENSES (RECOVERIES)</b>		
Administrative (Note 13)	97,000	97,000
Advertising and promotion	140	50
Automobile	312	404
Food, materials and supplies	55,747	56,858
Honorariums	315	-
Insurance	3,645	1,608
Legal fees	10,639	-
Maintenance and repairs	6,691	11,691
Office and general	5,275	8,035
Professional development	990	2,326
Program administrative	37,226	37,226
Rent recovery	(7,200)	(7,200)
Salaries and benefits	721,859	711,604
Telephone	4,633	7,012
Travel	9,912	5,573
	<b>947,184</b>	<b>932,187</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>35,529</b>	<b>24,704</b>
<b>NET ASSETS</b> , beginning of year	<b>50,197</b>	<b>45,368</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(14,716)</b>	<b>(19,875)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 71,010</b>	<b>\$ 50,197</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Services to Transition Youth to Adulthood Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Ministry of Child and Family Development	\$ 187,117	\$ 182,180
<b>EXPENSES</b>		
Administrative (Note 13)	18,000	18,000
Automobile	797	468
Food, materials and supplies	12,118	9,783
Honorariums	-	470
Maintenance and repairs	247	-
Office and general	290	1,235
Professional development	741	578
Program administrative	12,311	12,311
Rent	10,500	10,500
Salaries and benefits	117,098	105,613
Telephone	1,051	1,650
Travel	10,337	7,588
	<b>183,490</b>	<b>168,196</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>3,627</b>	<b>13,984</b>
<b>NET ASSETS</b> , beginning of year	<b>174,391</b>	<b>161,471</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>-</b>	<b>(1,064)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 178,018</b>	<b>\$ 174,391</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Aboriginal Youth Worker Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
City of Vancouver	\$ 57,000	\$ 57,216
<b>EXPENSES</b>		
Administrative (Note 13)	3,000	3,000
Consulting	-	2,500
Food, materials and supplies	4,214	3,010
Honorariums	50	-
Office and general	180	248
Professional development	30	-
Salaries and benefits	43,162	43,288
Telephone	-	1,081
Travel	107	1,638
	<b>50,743</b>	<b>54,765</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>6,257</b>	<b>2,451</b>
<b>NET ASSETS</b> , beginning of year	<b>15,540</b>	<b>14,170</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>-</b>	<b>(1,081)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 21,797</b>	<b>\$ 15,540</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Youth Treatment Centre Program (a.k.a. Young Bears Lodge)**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Vancouver Coastal Health Authority	\$ 794,111	\$ 767,908
Expense recovery	-	530
	<b>794,111</b>	<b>768,438</b>
<b>EXPENSES</b>		
Administrative (Note 13)	<b>93,855</b>	75,237
Advertising and promotion	<b>450</b>	75
Automobile	<b>1,554</b>	2,546
Consulting	-	1,000
Food, materials and supplies	<b>50,551</b>	50,071
Honorariums	<b>9,935</b>	8,178
Insurance	<b>12,696</b>	12,555
Interest and bank charges	-	25
Maintenance and repairs	<b>16,721</b>	15,653
Office and general	<b>4,345</b>	4,794
Professional development	<b>10,396</b>	12,753
Property taxes	<b>6,635</b>	6,731
Salaries and benefits	<b>524,563</b>	552,587
Telephone	<b>7,632</b>	6,549
Travel	<b>5,668</b>	8,933
Utilities	<b>4,477</b>	5,146
	<b>749,478</b>	<b>762,833</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>44,633</b>	5,605
<b>NET ASSETS</b> , beginning of year	<b>291,464</b>	289,139
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(35,575)</b>	(3,280)
<b>NET ASSETS</b> , end of year	<b>\$ 300,522</b>	\$ 291,464

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**A&D School Support Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Vancouver Coastal Health Authority	\$ 156,896	\$ 153,442
Other grants	5,000	-
Expense recovery	-	450
	<b>161,896</b>	<b>153,892</b>
<b>EXPENSES</b>		
Administrative (Note 13)	9,726	21,015
Advertising and promotion	-	50
Automobile	298	429
Food, materials and supplies	10,729	16,585
Honorariums	1,307	5,875
Insurance	66	-
Maintenance and repairs	768	-
Office and general	1,125	811
Professional development	4,733	8,096
Rent	12,852	12,600
Salaries and benefits	67,652	82,669
Telephone	1,140	932
Travel	4,395	6,107
	<b>114,791</b>	<b>155,169</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>47,105</b>	<b>(1,277)</b>
<b>NET ASSETS</b> , beginning of year	<b>98,958</b>	<b>100,235</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(4,488)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 141,575</b>	<b>\$ 98,958</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Overly Creative Minds Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Maria Marina Foundation	\$ 130,000	\$ -
Indigenous and Northern Affairs Canada	85,002	-
City of Vancouver	\$ -	\$ 5,000
Other grants	-	3,400
Donations and Fundraising	-	50
Expense recovery	-	1,600
	<b>215,002</b>	<b>10,050</b>
<b>EXPENSES</b>		
Administrative (Note 13)	18,362	-
Advertising and promotion	35	-
Consulting	1,230	8,525
Food, materials and supplies	8,778	11,068
Honorariums	4,910	7,535
Interest and bank charges	14	-
Office and general	386	265
Rent	18,333	11,600
Salaries and benefits	83,109	34,416
Telephone	602	-
Travel	3,950	383
	<b>139,709</b>	<b>73,792</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>75,293</b>	<b>(63,742)</b>
<b>NET ASSETS</b> , beginning of year	<b>4,534</b>	<b>68,276</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(3,213)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 76,614</b>	<b>\$ 4,534</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Youth Engage Reconciliation**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Minister of Indigenous Relations	\$ 350,000	\$ -
<b>EXPENSES</b>		
Administrative (Note 13)	52,500	-
Automobile	59	-
Consulting	1,300	-
Food, materials and supplies	29,768	-
Honorariums	2,050	-
Office and general	1,007	-
Salaries and benefits	113,083	-
Rent	12,000	-
Travel	559	-
	<b>212,326</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>137,674</b>	<b>-</b>
<b>NET ASSETS, end of year</b>	<b>\$ 137,674</b>	<b>\$ -</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Aboriginal Youth Substance Use Counsellor**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Vancouver Coastal Health Authority	\$ 92,562	\$ 79,373
Expense recovery	-	50
	<b>92,562</b>	<b>79,423</b>
<b>EXPENSES</b>		
Administrative (Note 13)	<b>10,059</b>	7,425
Automobile	<b>836</b>	-
Cultural and spiritual development	<b>233</b>	1,500
Food, materials and supplies	<b>6,427</b>	3,631
Honorariums	<b>2,809</b>	-
Office and general	<b>79</b>	470
Professional development	<b>140</b>	1,286
Salaries and benefits	<b>62,226</b>	60,596
Telephone	<b>527</b>	1,027
Travel	<b>740</b>	3,488
	<b>84,076</b>	<b>79,423</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>8,486</b>	-
<b>NET ASSETS</b> , beginning of year	<b>79,033</b>	79,033
<b>NET ASSETS</b> , end of year	<b>\$ 87,519</b>	\$ 79,033

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Young Women's Recovery Program (a.k.a. Young Wolves Lodge)**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Expense recovery	\$ 37,952	\$ 36,555
<b>EXPENSES</b>		
Insurance	2,644	2,827
Maintenance and repairs	664	456
Property taxes	5,694	5,772
Property management fee	3,112	2,998
	<b>12,114</b>	<b>12,053</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>25,838</b>	<b>24,502</b>
<b>NET ASSETS</b> , beginning of year	<b>48,619</b>	<b>24,117</b>
<b>NET ASSETS</b> , end of year	<b>\$ 74,457</b>	<b>\$ 48,619</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Native Youth Health and Wellness Centre**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
City of Vancouver	\$ 17,216	\$ 15,000
Coast Capital Savings	15,000	-
Ministry of Mental Health & Addiction	4,367	-
British Columbia Association of Aboriginal Friendship Centres	700	-
Vancouver Coastal Health Authority	-	100,000
First Nations Health Authority	-	11,320
	<b>37,283</b>	<b>126,320</b>
<b>EXPENSES</b>		
Administrative (Note 13)	10,000	10,000
Food, materials and supplies	561	8,161
Honorariums	751	4,000
Maintenance and repairs	4,520	6,372
Office and general	1,087	2,283
Rent	18,000	18,000
Salaries and benefits	40,212	56,008
Travel	118	2,403
Youth participation	-	125
	<b>75,249</b>	<b>107,352</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(37,966)</b>	<b>18,968</b>
<b>NET ASSETS, beginning of year</b>	<b>87,815</b>	<b>68,847</b>
<b>NET ASSETS, end of year</b>	<b>\$ 49,849</b>	<b>\$ 87,815</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Youth Engagement and Leadership Initiative**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>EXPENSES</b>		
Administrative (Note 13)	<b>6,248</b>	23,950
Automobile	<b>59</b>	78
Food, materials and supplies	<b>1,295</b>	7,312
Honorariums	<b>120</b>	2,675
Office and general	<b>223</b>	1,425
Professional development	-	900
Program administrative	<b>700</b>	1,200
Rent	<b>19,600</b>	19,600
Salaries and benefits	<b>46,032</b>	96,862
Telephone	<b>647</b>	1,551
Travel	<b>2,489</b>	3,004
	<b>77,413</b>	158,557
<b>(DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(77,413)</b>	<b>(158,557)</b>
<b>NET ASSETS</b> , beginning of year	<b>77,473</b>	239,930
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	-	(3,900)
<b>NET ASSETS</b> , end of year	<b>\$ 60</b>	<b>\$ 77,473</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**A.Y.F. Sports and Recreation Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Hockey Helps the Homeless Vancouver	\$ 62,500	\$ 60,000
ViaSport British Columbia Society	50,000	50,000
Right to Play	25,392	12,384
Expense recovery	1,000	-
Donations and fundraising	683	5,291
Other grants	-	5,000
	<b>139,575</b>	<b>132,675</b>
<b>EXPENSES</b>		
Administrative (Note 13)	9,588	9,588
Automobile	1,505	476
Consulting	-	150
Food, materials and supplies	12,898	14,572
Honorariums	630	-
Insurance	2,939	3,932
Interest and bank charges	14	-
Office and general	546	5,350
Professional development	-	150
Rent	12,225	12,225
Salaries and benefits	83,657	94,649
Travel	5,650	7,115
	<b>129,652</b>	<b>148,207</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>9,923</b>	<b>(15,532)</b>
<b>NET ASSETS, beginning of year</b>	<b>4,257</b>	<b>19,789</b>
<b>NET ASSETS, end of year</b>	<b>\$ 14,180</b>	<b>\$ 4,257</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Native Youth Centre Project**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Canada Mortgage and Housing Corporation	\$ 106,373	\$ -
Donations and fundraising	\$ 92,171	\$ 101,855
City of Vancouver	65,972	69,939
Other grants	-	9,725
	<b>264,516</b>	<b>181,519</b>
<b>EXPENSES</b>		
Advertising and promotion	319	179
Consulting	82,067	88,218
Food, materials and supplies	3,833	697
Honorariums	-	600
Interest and bank charges	905	20
Legal fees	18,347	19,016
Office and general	6,354	1,609
Salaries and benefits	56,847	57,085
Professional development	948	-
Telephone	526	354
Travel	1,759	274
	<b>171,905</b>	<b>168,052</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>92,611</b>	<b>13,467</b>
<b>NET ASSETS</b> , beginning of year	<b>442,395</b>	<b>428,928</b>
<b>NET ASSETS</b> , end of year	<b>\$ 535,006</b>	<b>\$ 442,395</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**A&D Counselling Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Vancouver Coastal Health Authority	\$ 267,905	\$ 291,714
<b>EXPENSES</b>		
Administrative (Note 13)	26,341	30,176
Automobile	483	211
Food, materials and supplies	10,554	11,121
Honorariums	4,694	2,726
Maintenance and repairs	768	-
Office and general	2,415	1,156
Professional development	18,182	4,393
Rent	29,376	28,800
Salaries and benefits	215,292	187,368
Telephone	1,613	2,061
Travel	7,805	9,436
	<b>317,523</b>	<b>277,448</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(49,618)</b>	<b>14,266</b>
<b>NET ASSETS, beginning of year</b>	<b>16,511</b>	<b>2,245</b>
<b>NET ASSETS, end of year</b>	<b>\$ (33,107)</b>	<b>\$ 16,511</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Native Youth Learning Centre**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Aboriginal Community Career Employment Services Society	\$ 108,720	\$ 119,450
Other grants	20,000	-
Donations and fundraising	1,100	100
	<b>129,820</b>	<b>119,550</b>
<b>EXPENSES</b>		
Administrative (Note 13)	12,691	12,691
Advertising and promotion	75	-
Food, materials and supplies	1,047	-
Office and general	3,420	2,938
Professional development	8,291	2,950
Rent	21,600	21,600
Salaries and benefits	64,506	74,617
Telephone	2,954	2,343
Travel	2,650	825
	<b>117,234</b>	<b>117,964</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>12,586</b>	<b>1,586</b>
<b>NET ASSETS</b> , beginning of year	<b>746</b>	<b>675</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	-	(1,515)
<b>NET ASSETS</b> , end of year	<b>\$ 13,332</b>	<b>\$ 746</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**MCFD Kinnections Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 120,992	\$ 117,800
Expense recovery	-	183
	<b>120,992</b>	<b>117,983</b>
<b>EXPENSES</b>		
Administrative (Note 13)	<b>23,926</b>	23,926
Automobile	<b>448</b>	-
Food, materials and supplies	<b>9,436</b>	6,286
Honorariums	<b>978</b>	1,237
Office and general	<b>415</b>	1,194
Professional development	<b>90</b>	475
Program administrative	<b>8,043</b>	8,043
Rent	<b>6,695</b>	6,695
Salaries and benefits	<b>66,493</b>	61,376
Telephone	<b>526</b>	933
Travel	<b>1,405</b>	1,847
	<b>118,455</b>	<b>112,012</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>2,537</b>	<b>5,971</b>
<b>NET ASSETS</b> , beginning of year	<b>103,288</b>	<b>97,317</b>
<b>NET ASSETS</b> , end of year	<b>\$ 105,825</b>	<b>\$ 103,288</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Community Development Initiatives**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>EXPENSES</b>		
Food, materials and supplies	\$ -	\$ 400
	-	400
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	-	(400)
<b>NET ASSETS</b> , beginning of year	<b>54,930</b>	55,330
<b>NET ASSETS</b> , end of year	<b>\$ 54,930</b>	\$ 54,930

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**HRDC Summer Student Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Human Resources and Skills Development Canada	\$ 7,531	\$ 10,638
<b>EXPENSE</b>		
Salaries and benefits	7,553	10,638
<b>(DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<b>(22)</b>	<b>-</b>
<b>NET ASSETS</b> , beginning of year	<b>(5,777)</b>	<b>(5,777)</b>
<b>NET ASSETS</b> , end of year	<b>\$ (5,799)</b>	<b>\$ (5,777)</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Community Outreach Services to Youth Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Ministry of Child and Family Development	\$ 327,071	\$ 318,440
<b>EXPENSES</b>		
Administrative (Note 13)	32,000	32,000
Advertising and promotion	60	-
Automobile	257	402
Food, materials and supplies	36,157	60,735
Honorariums	1,136	-
Maintenance and repairs	247	1,349
Office and general	2,402	3,340
Professional development	1,082	1,252
Program administrative	17,501	17,501
Rent	7,200	7,200
Salaries and benefits	178,772	150,433
Telephone	3,667	3,277
Travel	6,635	9,367
	<b>287,116</b>	<b>286,856</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>39,955</b>	<b>31,584</b>
<b>NET ASSETS</b> , beginning of year	<b>177,571</b>	<b>158,981</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(2,166)</b>	<b>(12,994)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 215,360</b>	<b>\$ 177,571</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Day Programming (a.k.a. Cedar Walk)**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 320,579	\$ 312,129
Expense recovery	7,204	6,057
	<b>327,783</b>	<b>318,186</b>
<b>EXPENSES</b>		
Administrative (Note 13)	30,000	30,000
Advertising and promotion	35	-
Automobile	1,059	1,769
Consulting	-	980
Cultural and spiritual development	-	734
Food, materials and supplies	19,582	19,999
Honorariums	-	930
Insurance	1,623	1,683
Maintenance and repairs	4,664	3,262
Office and general	1,735	1,721
Professional development	3,493	3,360
Program administrative	14,974	14,974
Rent	58,319	54,915
Salaries and benefits	167,978	173,963
Telephone	7,743	7,517
Travel	682	1,027
Utilities	2,291	2,801
	<b>314,178</b>	<b>319,635</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>13,605</b>	<b>(1,449)</b>
<b>NET ASSETS</b> , beginning of year	<b>(171,612)</b>	<b>(161,298)</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(4,046)</b>	<b>(8,865)</b>
<b>NET ASSETS</b> , end of year	<b>\$ (162,053)</b>	<b>\$ (171,612)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**24 Hours Call Line Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Ministry of Child and Family Development	\$ 73,729	\$ 71,783
<b>EXPENSES</b>		
Administrative (Note 13)	7,200	7,200
Automobile	257	260
Food, materials and supplies	786	-
Professional development	-	473
Program administrative	1,823	1,823
Salaries and benefits	69,974	57,740
Telephone	2,308	2,496
	<b>82,348</b>	<b>69,992</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(8,619)</b>	<b>1,791</b>
<b>NET ASSETS, beginning of year</b>	<b>117,927</b>	<b>116,136</b>
<b>NET ASSETS, end of year</b>	<b>\$ 109,308</b>	<b>\$ 117,927</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Volunteer Mentoring for Youth Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 175,027	\$ 170,406
Coast Capital Savings	7,500	7,500
Donations and fundraising	1,450	2,350
Expense recovery	-	175
	<b>183,977</b>	<b>180,431</b>
<b>EXPENSES</b>		
Administrative (Note 13)	4,074	4,074
Automobile	381	260
Food, materials and supplies	19,004	14,655
Honorariums	2,091	1,159
Maintenance and repairs	247	-
Office and general	1,757	2,119
Professional development	1,611	1,278
Program administrative	9,273	9,273
Rent	14,305	14,305
Salaries and benefits	126,119	114,935
Telephone	1,052	1,865
Travel	2,797	1,610
	<b>182,711</b>	<b>165,533</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>1,266</b>	<b>14,898</b>
<b>NET ASSETS</b> , beginning of year	<b>25,896</b>	<b>11,708</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(4,639)</b>	<b>(710)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 22,523</b>	<b>\$ 25,896</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Youth and Family Mediation and Reunification Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Ministry of Child and Family Development	\$ 113,564	\$ 110,568
<b>EXPENSES</b>		
Administrative (Note 13)	11,128	11,128
Advertising and promotion	-	25
Automobile	257	285
Food, materials and supplies	7,189	5,059
Insurance	-	112
Office and general	33	1,299
Rent	10,500	10,500
Professional development	820	1,810
Program administrative	14,609	14,609
Salaries and benefits	61,891	52,613
Telephone	526	865
Travel	1,080	551
	<b>108,033</b>	<b>98,856</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>5,531</b>	<b>11,712</b>
<b>NET ASSETS</b> , beginning of year	<b>54,617</b>	<b>45,226</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(1,026)</b>	<b>(2,321)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 59,122</b>	<b>\$ 54,617</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Director of Programs**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Program administrative recovery	\$ 102,715	\$ 102,715
<b>EXPENSES</b>		
Cultural and spiritual development	-	460
Food, materials and supplies	301	-
Office and general	630	728
Professional development	1,511	2,266
Rent	9,300	9,300
Salaries and benefits	101,261	90,899
Legal fees	8,820	-
Telephone	558	803
Travel	230	281
	<b>122,611</b>	<b>104,737</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(19,896)</b>	<b>(2,022)</b>
<b>NET ASSETS, beginning of year</b>	<b>(70,243)</b>	<b>(68,221)</b>
<b>NET ASSETS, end of year</b>	<b>\$ (90,139)</b>	<b>\$ (70,243)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**MCFD DT Fund**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Donations and fundraising	\$ -	\$ 300
<b>EXPENSES</b>		
Administrative (Note 13)	-	38,271
Consulting	-	41,820
Food, materials and supplies	-	28,036
Honorariums	-	835
Office and general	<b>10,034</b>	8,714
Maintenance and repairs	-	4,928
Professional development	-	17,365
Telephone	-	415
Travel	-	628
<b>(DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(10,034)</b>	<b>(140,712)</b>
<b>NET ASSETS</b> , beginning of year	<b>130,299</b>	382,709
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	-	(111,698)
<b>NET ASSETS</b> , end of year	<b>\$ 120,265</b>	<b>\$ 130,299</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Ravens Lodge**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>		
Vancouver Aboriginal Child and Family Services Society	\$ 651,134	\$ 615,214
Expense recovery	-	2,000
	<b>651,134</b>	<b>617,214</b>
<b>EXPENSES</b>		
Administrative (Note 13)	59,430	59,430
Advertising and promotion	280	100
Automobile	4,370	3,847
Food, materials and supplies	30,413	34,375
Honorariums	-	365
Insurance	6,881	6,402
Legal fees	591	-
Maintenance and repairs	6,951	6,000
Office and general	1,303	3,778
Professional development	275	2,105
Property taxes	5,378	5,218
Salaries and benefits	459,445	465,129
Telephone	8,330	8,838
Travel	2,825	3,271
Utilities	3,175	3,002
	<b>589,647</b>	<b>601,860</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>61,487</b>	<b>15,354</b>
<b>NET ASSETS</b> , beginning of year	<b>139,766</b>	<b>133,767</b>
<b>INVESTMENT IN CAPITAL ASSETS</b> (Note 12)	<b>(33,305)</b>	<b>(9,355)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 167,948</b>	<b>\$ 139,766</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Caregiver Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
Vancouver Coastal Health Authority	\$ -	\$ 7,500
<b>EXPENSES</b>		
Automobile	-	110
Food, materials and supplies	-	3,060
Honorariums	-	2,200
Professional development	-	991
Travel	-	1,139
	-	7,500
<b>EXCESS OF REVENUE OVER EXPENSES</b>	-	-
<b>NET ASSETS</b> , beginning of year	-	-
<b>NET ASSETS</b> , end of year	\$ -	\$ -

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**First Nation Summer Program**  
**For the year ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>REVENUE</b>		
First Nations Health Authority	\$ -	\$ 30,000
<b>EXPENSE</b>		
Administrative (Note 13)	3,000	-
Food, materials and supplies	3,279	-
Insurance	716	-
Salaries and benefits	15,189	-
Travel	783	-
Youth participation	3,960	-
	<b>26,927</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE</b>	<b>(26,927)</b>	<b>30,000</b>
<b>NET ASSETS</b> , beginning of year	<b>30,000</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 3,073</b>	<b>\$ 30,000</b>