

URBAN NATIVE YOUTH ASSOCIATION
FINANCIAL STATEMENTS

MARCH 31, 2020

URBAN NATIVE YOUTH ASSOCIATION
FINANCIAL STATEMENTS
March 31, 2020

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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, 2020 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, 2020, 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 amounting to \$271,837 (2019 - \$178,697), 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, 2020 and 2019, current assets as at March 31, 2020 and 2019, and net assets as at April 1 and March 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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, there principles have been applied on a basis consistent with that of the previous year.

**Vancouver, Canada
September 17, 2020**

Crowe MacKay LLP
Chartered Professional Accountants

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

	2020	2019
REVENUES (Page 19)	\$ 5,477,257	\$ 5,944,565
EXPENSES		
Accounting and audit	34,850	50,843
Advertising and promotion	1,038	3,792
Amortization	139,125	139,217
Automobile	30,188	23,373
Consulting	129,575	116,949
Cultural and spiritual development	-	271
Food, materials and supplies	349,788	388,283
Honorariums	25,449	33,266
Insurance	50,259	52,266
Interest and bank charges	41,774	42,357
Legal fees	12,857	49,110
Maintenance and repairs	99,719	85,255
Office and general	84,133	75,824
Professional development	16,917	54,599
Property management fee	3,216	3,112
Property taxes	52,228	38,158
Rent	94,077	111,947
Salaries and benefits (Note 17)	3,880,760	3,900,872
Telephone	71,581	66,511
Travel	68,021	75,415
Utilities	25,075	25,923
	5,210,630	5,337,343
EXCESS OF REVENUES OVER EXPENSES BEFORE OTHER ITEM	266,627	607,222
Gain on disposal of capital assets	9,348	3,099
EXCESS OF REVENUES OVER EXPENSES	\$ 275,975	\$ 610,321

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, 2020

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 13)	Net Assets End of Year
INVESTED IN CAPITAL ASSETS (Note 10)	\$ 3,584,159	\$ (139,125)	\$ 141,514	\$ 3,586,548
EXTERNALLY RESTRICTED (Pages 20 - 21)	2,025,822	115,879	(65,888)	2,075,813
INTERNALLY RESTRICTED				
Grace Mirehouse Scholarship Fund	11,305	-	-	11,305
UNRESTRICTED				
General Fund	455,368	299,221	(75,626)	678,963
	\$ 6,076,654	\$ 275,975	\$ -	\$ 6,352,629

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

URBAN NATIVE YOUTH ASSOCIATION
Statement of Financial Position
March 31,

	2020	2019
ASSETS		
CURRENT		
Cash & cash equivalents	\$ 2,543,252	\$ 2,303,537
Accounts receivable (Note 5)	304,875	238,133
Prepaid expenses and deposits	149,740	178,155
	2,997,867	2,719,825
TANGIBLE CAPITAL ASSETS (Note 6)	3,568,799	3,636,785
PROJECT DEVELOPMENT COSTS (Note 7)	1,080,410	1,080,410
	\$ 7,647,076	\$ 7,437,020
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 8)	\$ 231,786	\$ 227,330
Current portion of mortgage payable (Note 9)	72,768	70,274
	304,554	297,604
MORTGAGE PAYABLE (Note 9)	989,893	1,062,762
	1,294,447	1,360,366
NET ASSETS		
Invested in tangible capital assets (Note 10)	3,586,548	3,584,159
Externally restricted (Note 11)	2,075,813	2,025,822
Internally restricted (Note 12)	11,305	11,305
Unrestricted	678,963	455,368
	6,352,629	6,076,654
	\$ 7,647,076	\$ 7,437,020

COVID-19 Pandemic (Note 2)
Lease Commitment (Note 16)

APPROVED ON BEHALF OF THE BOARD:

Denise Williams



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,

	2020	2019
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 275,975	\$ 610,321
Adjustments:		
Amortization	139,125	139,217
Gain on disposal of capital assets	(9,348)	(3,099)
	405,752	746,439
Non-cash working capital items affecting operations:		
Accounts receivable	(66,742)	(164,757)
Prepaid expenses and deposits	28,415	674
Accounts payable and accrued liabilities	4,455	7,954
	371,880	590,310
FINANCING ACTIVITY		
Repayment of mortgage payable	(70,375)	(67,960)
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(71,139)	(124,176)
Proceeds on disposal of tangible capital assets	9,349	3,500
	(61,790)	(120,676)
INCREASE IN CASH	239,715	401,674
CASH & CASH EQUIVALENTS, beginning of year	2,303,537	1,901,863
CASH & CASH EQUIVALENTS, end of year	\$ 2,543,252	\$ 2,303,537

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

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2020

1. GENERAL

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, 2020

2. **COVID-19 Pandemic**

On March 11, 2020, the World Health Organization declared a global pandemic. The outbreak of the novel strain of the coronavirus, COVID-19, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility. Governments and central banks including Canadian federal, provincial, territorial and municipal governments have responded with significant monetary and fiscal interventions designed to stabilize economic conditions.

At the time of approval of these financial statements, in response to the COVID-19 pandemic:

- The Association has pursued available government assistance programs.
- The Association has implemented health and safety procedures.
- The Association has received additional funding subsequent to year-end and has not experienced any adverse consequences to its existing contracts.
- Management of the Association has been proactive and diligent in addressing the implementation of infection prevention and other precautionary measures, guided by public health authorities, through purchases of PPE to limit the spread of COVID-19 and the impact of the pandemic and the related economic contraction on the Association.

The rapidly evolving event, including health and safety conditions, economic environment and resulting government measures, creates a high level of uncertainty and risk that may result in significant impacts to the entity's activities, results of operations and financial condition. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. As such it is not possible to estimate the length and severity of these developments and the impact on the financial results and condition on the Association and its operations in future periods.

3. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Cash Equivalents

Cash and cash equivalents consist of cash on hand and bank deposit.

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.

URBAN NATIVE YOUTH ASSOCIATION

Notes to Financial Statements

March 31, 2020

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

Fund Accounting

The Association follows the restricted fund method of accounting for contributions. The accounts of the Association are segregated into different funds grouped by similar purpose:

General Administration - reflecting activities associated with the Association's day-to-day operations and unrestricted funding. A portion of the donations are allocated to this funds for the day-to-day operations of the Association.

Education programs - the following funds reflect the activities related to the administration of educational programs. The Association administers these programs, with some funds holding separate bank accounts restricted for specific use in these programs:

- Aries, Day Programming (a.k.a Cedar Walk) and Native Youth Learning Centre.

Personal Support programs - the following funds reflect the activities related to the administration of personal support programs. The Association administers these programs, with some funds holding separate bank accounts restricted for specific use in these programs:

- Services to Transition Youth to Adulthood, Aboriginal Youth Worker, A&D School Support, Youth Engage Reconciliation, Aboriginal Youth Substance Use Counsellor, Native Youth Health and Wellness Centre, Youth Engagement and Leadership Initiative, A&D Counselling, MCFD Kinnections, Community Development Initiatives, HRDC Summer Student, Community Outreach Services to Youth, Volunteer Mentoring for Youth, Youth and Family Mediation and Reunification, Director of Programs and MCFD DT Fund.

Live-In programs - the following funds reflect the activities related to the administration of live-in programs. The Association administers these programs, with some funds holding separate bank account restricted for specific use in these programs:

- Safehouse, Youth Treatment Centre and Ravens Lodge.

Sports and Recreation programs - the following funds reflect the activities related to the administration of sports and recreation programs. The Association administers these programs, with some funds holding separate bank accounts restricted for specific use in these programs:

- Overly Creative Minds and A.Y.F. Sports and Recreation.

Native Youth Centre Project - this fund reflects the activities related to the development of the Native Youth Centre Building development project that is ongoing. The Association administers this program with funds held in specific bank and investment accounts.

Contributed Services and Materials

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.

Contributed materials are recorded as revenue with offsetting expenditure at their fair values in the period received if the fair market value of the material can be established.

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2020

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 14 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.

Government Assistance

The company periodically applies for financial assistance under available government incentive and assistance programs.

Government assistance relating to capital expenditures is reflected as a reduction of the cost of such assets. Government assistance relating to expenses of the period is recorded as reduction of current year expenses when the related expenditures are incurred.

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.

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2020

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of Long-lived Assets

The carrying value of long-lived assets is reviewed for impairment whenever events or circumstances indicate that their carrying amount may not be recoverable. If the sum of the undiscounted expected future cash flows expected to result from the use and eventual disposition of an asset is less than its carrying amount, it is considered to be impaired. An impairment loss is measured at the amount by which the carrying amount of the asset exceeds its fair value. When quoted market prices are not available, the association uses the expected future cash flows discounted at a rate commensurate with the risks associated with the recovery of the asset as an estimate of 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.

Financial assets include cash, accounts receivable and prepaid expenses.

Financial liabilities include accounts payable and accrued liabilities.

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, 2020

4. **FINANCIAL INSTRUMENTS**

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, 2020, \$2,536,150 (2019 - \$2,296,829) 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. There is a concentration of credit risk in that one funder comprises 96% (2019 - 79%) of the outstanding 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, 2020, the Association has working capital of \$2,693,313 (2019 - 2,422,221).

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, 2020

5. ACCOUNTS RECEIVABLE

	2020	2019
Grants receivable	\$ 165,950	\$ 220,713
Canada emergency wage subsidy	117,911	-
GST recoverable	19,925	14,138
Due from employees	1,089	3,283
	304,875	238,134
Less: allowance for doubtful accounts	-	-
	\$ 304,875	\$ 238,134

6. TANGIBLE CAPITAL ASSETS

2020	Cost	Accumulated Amortization	Net Book Value
Land	\$ 2,175,574	\$ -	\$ 2,175,574
Building	1,845,171	746,826	1,098,345
Furniture and equipment	551,292	419,847	131,445
Automotive	264,081	184,549	79,532
Computer equipment	299,874	248,463	51,411
Leasehold improvements	198,445	165,953	32,492
Computer software	19,062	19,062	-
	\$ 5,353,499	\$ 1,784,700	\$ 3,568,799
2019	Cost	Accumulated Amortization	Net Book Value
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
Computer equipment	268,869	233,075	35,794
Automotive	297,373	182,641	114,732
Leasehold improvements	176,955	150,652	26,303
Computer software	19,062	19,062	-
	\$ 5,315,652	\$ 1,678,867	\$ 3,636,785

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2020

7. 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.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2020	2019
Accounts payable and accrued liabilities	\$ 229,085	\$ 226,773
Government remittances payable	2,701	557
	\$ 231,786	\$ 227,330

9. MORTGAGE PAYABLE

	2020	2019
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.	\$ 1,062,661	\$ 1,133,036
Less: current portion	72,768	70,274
Mortgage payable	\$ 989,893	\$ 1,062,762

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

2021	\$ 72,768
2022	75,351
2023	81,082
2024	80,904
2025 +	<u>752,556</u>
	\$ 1,062,661

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, 2020, the Association met the covenant requirements.

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2020

10. INVESTED IN CAPITAL ASSETS

	2020	2019
Capital assets, net book value	\$ 3,568,799	\$ 3,636,785
Project development costs	1,080,410	1,080,410
Less: mortgage payable	(1,062,661)	(1,133,036)
Fund balance invested in capital assets	\$ 3,586,548	\$ 3,584,159

11. 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.

12. 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.

13. INTERFUND TRANSFERS

In the current year, the Association transferred \$141,514 (2019 - \$246,810) to invested in capital assets as follows:

- (a) General Fund (page 20) \$75,626 (2019 - \$74,204).
- (b) Aries Program (page 23) \$25,408 (2019 - \$11,258).
- (c) Safehouse Program (page 24) \$3,930 (2019 - \$14,716).
- (d) Services to Transition Youth to Adulthood Program (page 25) \$NIL (2019 - \$NIL).
- (e) Aboriginal Youth Worker Program (page 26) \$1,169 (2019 - \$NIL).
- (f) Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (page 27) \$6,877 (2019 - \$35,575).
- (g) A&D School Support Program (page 28) \$NIL (2019 - \$4,488).
- (h) Overly Creative Minds Program (page 26) \$18,251 (2019 - \$3,213).
- (f) Day Programming (a.k.a. Cedar Walk) (page 30) \$5,999 (2019 - \$NIL).
- (i) Youth Engagement and Leadership Initiative (Page 34) \$NIL (2019- \$NIL)
- (j) Native Youth Learning Centre (page 38) \$NIL (2019 - \$NIL).
- (k) Community Outreach Services to Youth Program (Page 43) \$2,702 (2019 - \$2,166).
- (l) Day Programming (a.k.a. Cedar Walk) (page 44) \$NIL (2019 - \$4,046).
- (m) Volunteer Mentoring for Youth Program (page 46) \$NIL (2019 - \$4,639).
- (n) Youth and Family Mediation and Reunification Program (page 47) \$NIL (2019 - \$1,026).
- (o) MCFD DT Fund (page 49) \$NIL (2019 - \$NIL).
- (p) Ravens Lodge (page 50) \$1,551 (2019 - \$33,305).

URBAN NATIVE YOUTH ASSOCIATION
Notes to Financial Statements
March 31, 2020

14. ADMINISTRATIVE FEE

	2020	2019
Aries Program (Page 23)	\$ 30,000	\$ 30,000
Safehouse Program (Page 24)	97,000	97,000
Services to Transition Youth to Adulthood Program (Page 25)	18,000	18,000
Aboriginal Youth Worker Program (Page 26)	3,000	3,000
Youth Treatment Centre Program (Page 27)	63,285	93,855
A&D School Support Program (Page 28)	19,309	9,726
Overly Creative Minds Program (Page 29)	20,727	18,362
Youth Engage Reconciliation (Page 30)	-	52,500
Aboriginal Youth Substance Use Counsellor (Page 31)	9,117	10,059
Native Youth Health and Wellness Centre (Page 33)	-	10,000
Youth Engagement and Leadership Initiative (Page 34)	-	6,248
A.Y.F. Sports and Recreation Program (Page 35)	19,644	9,588
Native Youth Centre Project (Page 36)	33,000	-
A&D Counselling Program (Page 37)	42,217	26,341
Native Youth Learning Centre (Page 38)	-	12,691
MCFD Kinnections Program (Page 39)	23,926	23,926
Community Outreach Services to Youth Program (Page 43)	32,000	32,000
Day Programming (a.k.a. Cedar Walk) (Page 44)	30,000	30,000
24 Hours Call Line Program (Page 45)	7,200	7,200
Volunteer Mentoring for Youth Program (Page 46)	4,074	4,074
Youth and Family Mediation and Reunification Program (Page 47)	11,128	11,128
MCFD DT Fund (Page 49)	-	-
Ravens Lodge (Page 50)	59,430	59,430
First Nation Summer Program (Page 51)	-	3,000
	\$ 523,057	\$ 568,128

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, 2020

15. 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.

16. 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 three years are as follows:

2021	\$ 33,699
2022	34,655
2023	<u>14,738</u>
	<u>\$ 83,092</u>

17. DISCLOSURE OF REMUNERATION

The B.C. Societies Act requires the society to disclose the remuneration paid to employees and contractors whose remuneration during the year was at least \$75,000 and all remuneration paid to directors.

During the fiscal year ended March 31, 2020, the Association paid total remuneration of \$590,959 (2019- \$361,223) to the top 6 (2019- 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

Notes to Financial Statements

March 31, 2020

18. Canadian Emergency Wage Subsidy

Due to the Covid-19 Pandemic, Emergency Wage Subsidy proceeds were received from the Government of Canada. The full subsidy has been recorded as revenue in the General Fund. The following is the wage breakdown by fund relating to the subsidy received.

- General Fund	\$ 9,812
- Day Programming	5,530
- Volunteer Mentoring for Youth Program	3,704
- Youth and Family Mediation and Reunification	2,033
- Community Outreach Services to Youth Program	5,339
- Overly Creative Minds Program	3,657
- Aries Program	5,669
- Sister Work	399
- Director of Programs	2,033
- A & D Counselling Program	6,011
- Youth Treatment Centre Program	14,186
- Youth Engage Reconciliation	1,871
- Aboriginal Youth Substance Use Counsellor	2,030
- Native Youth Health and Wellness Centre	2,033
- MCFD Kinnections Program	2,033
- Services to Transition Youth to Adulthood Program	3,905
- Safehouse Program	24,304
- Native Youth Learning Centre	1,928
- A.Y.F. Sports and Recreation Program	3,970
- Ravens Lodge	17,464
	\$ 117,911

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Revenues
For the year ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Child and Family Development	\$ 2,650,731	\$ 2,588,995
Vancouver Coastal Health	1,064,130	1,322,274
Vancouver Aboriginal Child and Family Services Society	640,788	651,134
Minister of Indigenous Relations	-	350,000
Donations and Fundraising	271,837	178,697
City of Vancouver	140,630	140,188
Maria Marina Foundation	140,000	130,000
Aboriginal Community Career Employment Services Society	-	108,720
Canadian Emergency Wage Subsidy (Note 18)	117,911	-
Indigenous and Northern Affairs Canada	85,000	85,002
Expense Recovery	71,151	72,786
Hockey Helps the Homeless Vancouver	65,000	62,500
Heritage Canada	60,000	-
ViaSport British Columbia Society	50,000	50,000
Canada Mortgage and Housing Corporation	43,627	106,373
Right to Play	21,222	25,392
Other grants	15,479	25,000
Interest income	15,323	4,732
Human Resources and Skills Development Canada	13,068	7,531
Coast Capital Savings	8,000	22,500
Ministry of Mental Health & Addiction	-	4,367
British Columbia Housing Management Commission	3,360	3,360
British Columbia Association of Aboriginal Friendship Centres	-	2,200
Provincial Health Services	-	2,000
Coming Home Society	-	814
	\$ 5,477,257	\$ 5,944,565

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Externally Restricted Net Assets
For the year ended March 31, 2020

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 13)	Net Assets End of Year
Aries Program (Page 23)	\$ (236,555)	\$ (47,595)	\$ (25,408)	\$ (309,558)
Safehouse Program (Page 24)	71,010	33,041	(3,930)	100,121
Services to Transition Youth to Adulthood Program (Page 25)	178,018	(4,369)	-	173,649
Aboriginal Youth Worker Program (Page 26)	21,797	52,356	(1,169)	72,984
Youth Treatment Centre Program (page 27)	300,522	118,178	(6,877)	411,823
A&D School Support Program (Page 28)	141,575	(5,174)	-	136,401
Overly Creative Minds Program (Page 29)	76,614	(29,438)	(18,251)	28,925
Youth Engage Reconciliation (Page 30)	137,674	(40,936)	-	96,738
Aboriginal Youth Substance Use Counsellor (Page 31)	87,519	11,746	-	99,265
Young Women's Recovery Program (Page 32)	74,457	24,870	-	99,327
Native Youth Health and Wellness Centre (Page 33)	49,849	(28,689)	(5,999)	15,161
Youth Engagement and Leadership Initiative (Page 34)	60	(47,601)	-	(47,541)
A.Y.F. Sports and Recreation Program (Page 35)	14,180	24,353	-	38,533
Native Youth Centre Project (Page 36)	535,006	(105,170)	-	429,836
A&D Counselling Program (Page 37)	(33,107)	27,101	-	(6,006)
Native Youth Learning Centre (Page 38)	13,332	33,330	-	46,662
MCFD Kinnections Program (Page 39)	105,825	(513)	-	105,312
Community Development Initiatives (Page 40)	54,930	-	-	54,930
Wisdom of Elders (Page 41)	-	20,955	-	20,955
HRDC Summer Student Program (Page 42)	(5,799)	-	-	(5,799)
Community Outreach Services to Youth Program (Page 43)	215,360	49,850	(2,702)	262,508
Day Programming (a.k.a. Cedar Walk) (Page 44)	(162,053)	9,878	-	(152,175)
Native Youth Centre Project (Page 45)	109,308	14,229	-	123,537
Volunteer Mentoring for Youth Program (Page 46)	22,523	12,869	-	35,392
Youth and Family Mediation and Reunification Program (Page 47)	59,122	4,862	-	63,984
BALANCE, CARRY FORWARD	\$ 1,831,167	\$ 128,133	\$ (64,336)	\$ 1,894,964

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Externally Restricted Net Assets (continued)
For the year ended March 31, 2020

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 13)	Net Assets End of Year
BALANCE, BROUGHT FORWARD	\$ 1,831,167	\$ 128,133	\$ (64,336)	\$ 1,894,964
Director of Programs (Page 48)	(90,139)	(14,587)	-	(104,726)
MCFD DT Fund (Page 49)	120,265	(29,314)	-	90,951
Ravens Lodge (Page 50)	167,948	31,647	(1,551)	198,044
First Nation Summer Program (Page 51)	3,073	-	-	3,073
Tutoring/Mentoring Program	(20)	-	-	(20)
ACCESS Summer Students Program	(6,472)	-	-	(6,472)
	\$ 2,025,822	\$ 115,879	\$ (65,887)	\$ 2,075,814

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
General Fund
For the year ended March 31, 2020

	2020	2019
REVENUES		
Administrative recovery (Note 14)	\$ 523,057	\$ 568,128
City of Vancouver	500	-
Donations and fundraising	63,716	83,293
Program administrative recovery	29,262	34,921
Expense recovery	11,350	13,500
Vancouver Coastal Health Authority	10,800	10,800
Interest income	15,323	4,732
Canadian Emergency Wage Subsidy	117,911	-
Coming Home Society	-	814
Provincial Health Services	-	2,000
	771,919	718,188
EXPENSES (RECOVERIES)		
Accounting and audit	34,850	50,843
Advertising and promotion	-	2,398
Automobile	9,023	9,546
Consulting	7,739	32,352
Cultural and spiritual development	-	38
Food, materials and supplies	24,111	12,987
Honorariums	773	500
Insurance	18,459	19,891
Interest and bank charges	40,195	41,424
Legal fees	4,634	10,713
Maintenance and repairs	31,196	32,663
Office and general	22,903	31,870
Professional development	469	703
Property taxes	33,942	20,451
Rent recovery	(202,143)	(192,076)
Salaries and benefits	408,764	227,423
Telephone	20,331	15,106
Travel	899	1,449
Utilities	16,553	15,980
	472,698	334,261
EXCESS OF REVENUES OVER EXPENSES	299,221	383,927
NET ASSETS , beginning of year	455,368	145,645
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(75,626)	(74,204)
NET ASSETS , end of year	\$ 678,963	\$ 455,368

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Aries Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Child and Family Development	\$ 299,130	\$ 292,163
Expense recovery	7,519	4,804
British Columbia Association of Aboriginal Friendship Centres	-	1,500
Donations and fundraising	1,750	-
	308,399	299,967
EXPENSES		
Administrative (Note 14)	30,000	30,000
Automobile	1,315	895
Food, materials and supplies	39,831	33,967
Honorariums	2,261	274
Insurance	1,362	1,881
Maintenance and repairs	8,582	10,104
Office and general	2,584	1,616
Professional development	513	563
Program administrative	14,949	14,949
Rent	61,200	50,418
Salaries and benefits	186,884	179,474
Telephone	4,983	5,370
Travel	1,530	1,392
	355,994	330,903
DEFICIENCY OF REVENUES OVER EXPENSES	(47,595)	(30,936)
NET ASSETS , beginning of year	(236,555)	(194,361)
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(25,408)	(11,258)
NET ASSETS , end of year	\$ (309,558)	\$ (236,555)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Safehouse Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Child and Family Development	\$ 1,002,092	\$ 978,753
British Columbia Housing Management Commission	3,360	3,360
Expense recovery	700	600
Donations and fundraising	5,445	-
	1,011,597	982,713
EXPENSES (RECOVERIES)		
Administrative (Note 14)	97,000	97,000
Advertising and promotion	140	140
Automobile	838	312
Food, materials and supplies	53,453	55,747
Honorariums	265	315
Insurance	6,326	3,645
Interest and bank charges	119	-
Legal fees	4,404	10,639
Maintenance and repairs	3,970	6,691
Office and general	3,116	5,275
Professional development	2,606	990
Program administrative	37,226	37,226
Rent recovery	(7,200)	(7,200)
Salaries and benefits	754,101	721,859
Telephone	5,028	4,633
Travel	17,164	9,912
	978,556	947,184
EXCESS OF REVENUES OVER EXPENSES	33,041	35,529
NET ASSETS , beginning of year	71,010	50,197
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(3,930)	(14,716)
NET ASSETS , end of year	\$ 100,121	\$ 71,010

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Services to Transition Youth to Adulthood Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Child and Family Development	\$ 191,579	\$ 187,117
EXPENSES		
Administrative (Note 14)	18,000	18,000
Automobile	1,408	797
Food, materials and supplies	10,931	12,118
Maintenance and repairs	741	247
Office and general	48	290
Professional development	-	741
Program administrative	12,311	12,311
Rent	10,500	10,500
Salaries and benefits	132,238	117,098
Telephone	1,051	1,051
Travel	8,720	10,337
	195,948	183,490
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(4,369)	3,627
NET ASSETS , beginning of year	178,018	174,391
NET ASSETS , end of year	\$ 173,649	\$ 178,018

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Aboriginal Youth Worker Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
City of Vancouver	\$ 100,130	\$ 57,000
Donations and fundraising	325	-
	100,455	57,000
EXPENSES		
Administrative (Note 14)	3,000	3,000
Advertising and promotion	35	-
Food, materials and supplies	3,640	4,214
Honorariums	-	50
Interest and bank charges	13	-
Office and general	634	180
Professional development	-	30
Salaries and benefits	41,467	43,162
Telephone	137	-
Travel	(827)	107
	48,099	50,743
EXCESS OF REVENUE OVER EXPENSES	52,356	6,257
NET ASSETS , beginning of year	21,797	15,540
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(1,169)	-
NET ASSETS , end of year	\$ 72,984	\$ 21,797

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, 2020

	2020	2019
REVENUES		
Vancouver Coastal Health	\$ 519,674	\$ 794,111
Gain on disposal of capital assets	9,348	-
	529,022	794,111
EXPENSES		
Administrative (Note 14)	63,285	93,855
Advertising and promotion	245	450
Automobile	5,080	1,554
Food, materials and supplies	19,796	50,551
Honorariums	331	9,935
Insurance	9,273	12,696
Interest and bank charges	63	-
Legal fees	2,494	-
Maintenance and repairs	26,556	16,721
Office and general	1,081	4,345
Professional development	333	10,396
Property taxes	6,778	6,635
Salaries and benefits	263,689	524,563
Telephone	6,952	7,632
Travel	1,165	5,668
Utilities	3,723	4,477
	410,844	749,478
EXCESS OF REVENUES OVER EXPENSES	118,178	44,633
NET ASSETS , beginning of year	300,522	291,464
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(6,877)	(35,575)
NET ASSETS , end of year	\$ 411,823	\$ 300,522

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
A&D School Support Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Vancouver Coastal Health	\$ 81,449	\$ 156,896
Other grants	-	5,000
Expense recovery	50	-
	81,499	161,896
EXPENSES		
Administrative (Note 14)	19,309	9,726
Advertising and promotion	70	-
Automobile	706	298
Food, materials and supplies	9,665	10,729
Honorariums	138	1,307
Insurance	804	66
Interest and bank charges	2	-
Maintenance and repairs	2,525	768
Office and general	653	1,125
Professional development	634	4,733
Rent	12,852	12,852
Salaries and benefits	35,430	67,652
Telephone	1,491	1,140
Travel	2,394	4,395
	86,673	114,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(5,174)	47,105
NET ASSETS , beginning of year	141,575	98,958
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	-	(4,488)
NET ASSETS , end of year	\$ 136,401	\$ 141,575

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Overly Creative Minds Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Maria Marina Foundation	\$ 130,000	\$ 130,000
Indigenous and Northern Affairs Canada	85,000	85,002
Expense recovery	3,000	-
Donations and Fundraising	460	-
	218,460	215,002
EXPENSES		
Administrative (Note 14)	20,727	18,362
Advertising and promotion	35	35
Consulting	-	1,230
Food, materials and supplies	33,510	8,778
Honorariums	12,081	4,910
Interest and bank charges	36	14
Maintenance and repairs	1,410	-
Office and general	4,488	386
Professional development	3,035	-
Rent	20,000	18,333
Salaries and benefits	144,859	83,109
Telephone	1,299	602
Travel	6,418	3,950
	247,898	139,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(29,438)	75,293
NET ASSETS , beginning of year	76,614	4,534
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(18,251)	(3,213)
NET ASSETS , end of year	\$ 28,925	\$ 76,614

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

	2020	2019
REVENUE		
Minister of Indigenous Relations	\$ -	\$ 350,000
Donations and Fundraising	200	-
	200	350,000
EXPENSES		
Administrative (Note 14)	-	52,500
Automobile	-	59
Consulting	-	1,300
Food, materials and supplies	7,234	29,768
Honorariums	1,790	2,050
Telephone	107	-
Office and general	750	1,007
Professional development	750	-
Salaries and benefits	28,600	113,083
Rent	-	12,000
Travel	1,905	559
	41,136	212,326
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(40,936)	137,674
NET ASSETS , beginning of year	137,674	-
NET ASSETS , end of year	\$ 96,738	\$ 137,674

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Aboriginal Youth Substance Use Counsellor
For the year ended March 31, 2020

	2020	2019
REVENUES		
Vancouver Coastal Health	\$ 94,409	\$ 92,562
	94,409	92,562
EXPENSES		
Administrative (Note 14)	9,117	10,059
Advertising and promotion	35	-
Automobile	371	836
Cultural and spiritual development	-	233
Food, materials and supplies	5,273	6,427
Honorariums	736	2,809
Insurance	804	-
Office and general	156	79
Professional development	609	140
Rent	12,000	-
Salaries and benefits	50,657	62,226
Telephone	739	527
Travel	2,166	740
	82,663	84,076
EXCESS OF REVENUES OVER EXPENSES	11,746	8,486
NET ASSETS , beginning of year	87,519	79,033
NET ASSETS , end of year	\$ 99,265	\$ 87,519

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, 2020**

	2020	2019
REVENUE		
Expense recovery	\$ 39,220	\$ 37,952
EXPENSES		
Insurance	2,146	2,644
Maintenance and repairs	3,119	664
Property taxes	5,869	5,694
Property management fee	3,216	3,112
	14,350	12,114
EXCESS OF REVENUES OVER EXPENSES	24,870	25,838
NET ASSETS , beginning of year	74,457	48,619
NET ASSETS , end of year	\$ 99,327	\$ 74,457

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Native Youth Health and Wellness Centre
For the year ended March 31, 2020

	2020	2019
REVENUES		
City of Vancouver		\$ 17,216
Coast Capital Savings	-	15,000
Ministry of Mental Health & Addiction	-	4,367
British Columbia Association of Aboriginal Friendship Centres	-	700
Vancouver Coastal Health Authority	7,651	-
Donations and fundraising	50,580	-
Other grants	5,479	-
	63,710	37,283
EXPENSES		
Administrative (Note 14)	-	10,000
Food, materials and supplies	3,514	561
Honorariums	100	751
Interest and bank charges	23	-
Maintenance and repairs	6,924	4,520
Office and general	1,098	1,087
Rent	18,000	18,000
Salaries and benefits	63,767	40,212
Telephone	957	-
Travel	(1,984)	118
	92,399	75,249
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(28,689)	(37,966)
NET ASSETS , beginning of year	49,849	87,815
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(5,999)	-
NET ASSETS , end of year	\$ 15,161	\$ 49,849

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Youth Engagement and Leadership Initiative
For the year ended March 31, 2020

	2020	2019
REVENUES		
Donations and fundraising	\$ 50	\$ -
EXPENSES		
Administrative (Note 14)	-	6,248
Automobile	-	59
Food, materials and supplies	290	1,295
Honorariums	50	120
Office and general	43	223
Program administrative	-	700
Rent	19,600	19,600
Salaries and benefits	27,142	46,032
Telephone	526	647
Travel	-	2,489
	47,651	77,413
DEFICIENCY OF REVENUES OVER EXPENSES	(47,601)	(77,413)
NET ASSETS , beginning of year	60	77,473
NET ASSETS , end of year	\$ (47,541)	\$ 60

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
A.Y.F. Sports and Recreation Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Hockey Helps the Homeless Vancouver	\$ 65,000	\$ 62,500
ViaSport British Columbia Society	50,000	50,000
Right to Play	21,222	25,392
Expense recovery	200	1,000
Donations and fundraising	3,022	683
Heritage Canada	60,000	-
	199,444	139,575
EXPENSES		
Administrative (Note 14)	19,644	9,588
Automobile	1,390	1,505
Consulting	286	-
Food, materials and supplies	14,857	12,898
Honorariums	2,200	630
Insurance	588	2,939
Interest and bank charges	110	14
Maintenance and repairs	84	-
Office and general	977	546
Professional development	75	-
Rent	12,225	12,225
Salaries and benefits	114,783	83,657
Telephone	252	-
Travel	7,620	5,650
	175,091	129,652
EXCESS OF REVENUES OVER EXPENSES	24,353	9,923
NET ASSETS , beginning of year	14,180	4,257
NET ASSETS , end of year	\$ 38,533	\$ 14,180

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Native Youth Centre Project
For the year ended March 31, 2020

	2020	2019
REVENUES		
Donations and fundraising	\$ 79,522	\$ 92,171
Canada Mortgage and Housing Corporation	43,627	106,373
City of Vancouver	-	65,972
	123,149	264,516
EXPENSES		
Administrative (Note 14)	33,000	-
Advertising and promotion	-	319
Consulting	121,551	82,067
Food, materials and supplies	58	3,833
Interest and bank charges	1,156	905
Legal fees	-	18,347
Office and general	1,686	6,354
Salaries and benefits	70,271	56,847
Professional development	-	948
Telephone	597	526
Travel	-	1,759
	228,319	171,905
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(105,170)	92,611
NET ASSETS , beginning of year	535,006	442,395
NET ASSETS , end of year	\$ 429,836	\$ 535,006

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
A&D Counselling Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
Vancouver Coastal Health	\$ 350,147	\$ 267,905
EXPENSES		
Administrative (Note 14)	42,217	26,341
Automobile	984	483
Food, materials and supplies	9,357	10,554
Honorariums	1,514	4,694
Insurance	804	-
Legal fees	164	-
Maintenance and repairs	1,111	768
Office and general	332	2,415
Professional development	1,164	18,182
Rent	29,376	29,376
Salaries and benefits	228,474	215,292
Telephone	2,634	1,613
Travel	4,915	7,805
	323,046	317,523
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	27,101	(49,618)
NET ASSETS , beginning of year	(33,107)	16,511
NET ASSETS , end of year	\$ (6,006)	\$ (33,107)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Native Youth Learning Centre
For the year ended March 31, 2020

	2020	2019
REVENUES		
Aboriginal Community Career Employment Services Society	\$ -	\$ 108,720
Maria Marina Foundation	10,000	-
Other grants	10,000	20,000
Donations and fundraising	62,179	1,100
	82,179	129,820
EXPENSES		
Administrative (Note 14)	-	12,691
Advertising and promotion	-	75
Food, materials and supplies	7,103	1,047
Interest and bank charges	28	-
Office and general	993	3,420
Professional development	1,679	8,291
Rent	-	21,600
Salaries and benefits	38,202	64,506
Telephone	219	2,954
Travel	625	2,650
	48,849	117,234
EXCESS OF REVENUES OVER EXPENSES	33,330	12,586
NET ASSETS , beginning of year	13,332	746
NET ASSETS , end of year	\$ 46,662	\$ 13,332

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
MCFD Kinnections Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Child and Family Development	\$ 123,877	\$ 120,992
	123,877	120,992
EXPENSES		
Administrative (Note 14)	23,926	23,926
Automobile	874	448
Food, materials and supplies	8,171	9,436
Honorariums	1,020	978
Office and general	934	415
Professional development	-	90
Program administrative	8,043	8,043
Rent	6,695	6,695
Salaries and benefits	73,114	66,493
Telephone	526	526
Travel	1,087	1,405
	124,390	118,455
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(513)	2,537
NET ASSETS , beginning of year	105,825	103,288
NET ASSETS , end of year	\$ 105,312	\$ 105,825

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Community Development Initiatives
For the year ended March 31, 2020

	2020	2019
EXPENSES		
NET ASSETS , beginning of year	54,930	54,930
NET ASSETS , end of year	\$ 54,930	\$ 54,930

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Wisdom of Elders
For the year ended March 31, 2020

	2020	2019
REVENUE		
Donations and fundraising	\$ 331	\$ -
City of Vancouver	40,000	-
	40,331	-
EXPENSES		
Salaries and benefits	19,376	-
	19,376	-
EXCESS OF REVENUE OVER EXPENSES	20,955	-
NET ASSETS, end of year	\$ 20,955	\$ -

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
HRDC Summer Student Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
Human Resources and Skills Development Canada	\$ 13,068	\$ 7,531
EXPENSE		
Salaries and benefits	13,068	7,553
DEFICIENCY OF REVENUE OVER EXPENSE	-	(22)
NET ASSETS , beginning of year	(5,799)	(5,777)
NET ASSETS , end of year	\$ (5,799)	\$ (5,799)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Community Outreach Services to Youth Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Child and Family Development	\$ 334,870	\$ 327,071
Donations and fundraising	80	-
	334,950	327,071
EXPENSES		
Administrative (Note 14)	32,000	32,000
Advertising and promotion	70	60
Automobile	845	257
Food, materials and supplies	20,852	36,157
Honorariums	-	1,136
Interest and bank charges	3	-
Legal fees	460	-
Maintenance and repairs	741	247
Office and general	1,527	2,402
Professional development	816	1,082
Program administrative	17,501	17,501
Rent	7,200	7,200
Salaries and benefits	195,850	178,772
Telephone	2,891	3,667
Travel	4,344	6,635
	285,100	287,116
EXCESS OF REVENUE OVER EXPENSES	49,850	39,955
NET ASSETS , beginning of year	215,360	177,571
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(2,702)	(2,166)
NET ASSETS , end of year	\$ 262,508	\$ 215,360

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Day Programming (a.k.a. Cedar Walk)
For the year ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Child and Family Development	\$ 328,223	\$ 320,579
Expense recovery	7,895	7,204
Donations and fundraising	2,400	-
	338,518	327,783
EXPENSES		
Administrative (Note 14)	30,000	30,000
Advertising and promotion	35	35
Automobile	1,320	1,059
Food, materials and supplies	22,934	19,582
Honorariums	101	-
Insurance	1,893	1,623
Interest and bank charges	16	-
Maintenance and repairs	6,709	4,664
Office and general	2,336	1,735
Professional development	1,065	3,493
Program administrative	14,974	14,974
Rent	59,667	58,319
Salaries and benefits	176,620	167,978
Telephone	6,929	7,743
Travel	1,719	682
Utilities	2,322	2,291
	328,640	314,178
EXCESS OF REVENUES OVER EXPENSES	9,878	13,605
NET ASSETS , beginning of year	(162,053)	(171,612)
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	-	(4,046)
NET ASSETS , end of year	\$ (152,175)	\$ (162,053)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
24 Hours Call Line Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Child and Family Development	\$ 75,487	\$ 73,729
EXPENSES		
Administrative (Note 14)	7,200	7,200
Automobile	260	257
Food, materials and supplies	263	786
Program administrative	1,823	1,823
Salaries and benefits	49,277	69,974
Telephone	2,435	2,308
	61,258	82,348
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	14,229	(8,619)
NET ASSETS , beginning of year	109,308	117,927
NET ASSETS , end of year	\$ 123,537	\$ 109,308

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Volunteer Mentoring for Youth Program
For the year ended March 31, 2020

	2020	2019
REVENUES		
Ministry of Child and Family Development	\$ 179,201	\$ 175,027
Coast Capital Savings	8,000	7,500
Donations and fundraising	1,727	1,450
	188,928	183,977
EXPENSES		
Administrative (Note 14)	4,074	4,074
Advertising and promotion	163	-
Automobile	683	381
Food, materials and supplies	24,081	19,004
Honorariums	2,049	2,091
Interest and bank charges	1	-
Maintenance and repairs	741	247
Office and general	1,247	1,757
Professional development	961	1,611
Program administrative	9,273	9,273
Rent	14,305	14,305
Salaries and benefits	114,551	126,119
Telephone	1,151	1,052
Travel	2,779	2,797
	176,059	182,711
EXCESS OF REVENUES OVER EXPENSES	12,869	1,266
NET ASSETS , beginning of year	22,523	25,896
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	-	(4,639)
NET ASSETS , end of year	\$ 35,392	\$ 22,523

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Youth and Family Mediation and Reunification Program
For the year ended March 31, 2020

	2020	2019
REVENUE		
Ministry of Child and Family Development	\$ 116,272	\$ 113,564
EXPENSES		
Administrative (Note 14)	11,128	11,128
Automobile	260	257
Food, materials and supplies	6,982	7,189
Honorariums	41	-
Office and general	9	33
Rent	10,500	10,500
Professional development	65	820
Program administrative	14,609	14,609
Salaries and benefits	65,894	61,891
Telephone	526	526
Travel	1,396	1,080
	111,410	108,033
EXCESS OF REVENUE OVER EXPENSES	4,862	5,531
NET ASSETS , beginning of year	59,122	54,617
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	-	(1,026)
NET ASSETS , end of year	\$ 63,984	\$ 59,122

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Director of Programs
For the year ended March 31, 2020

	2020	2019
REVENUE		
Program administrative recovery	\$ 102,715	\$ 102,715
EXPENSES		
Food, materials and supplies	978	301
Office and general	1,326	630
Professional development	1,619	1,511
Rent	9,300	9,300
Salaries and benefits	103,165	101,261
Legal fees	131	8,820
Telephone	612	558
Travel	171	230
	117,302	122,611
DEFICIENCY OF REVENUE OVER EXPENSES	(14,587)	(19,896)
NET ASSETS , beginning of year	(90,139)	(70,243)
NET ASSETS , end of year	\$ (104,726)	\$ (90,139)

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
MCFD DT Fund
For the year ended March 31, 2020

	2020	2019
EXPENSES		
Office and general	29,314	10,034
(DEFICIENCY) OF REVENUES OVER EXPENSES	(29,314)	(10,034)
NET ASSETS , beginning of year	120,265	130,299
NET ASSETS , end of year	\$ 90,951	\$ 120,265

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
Ravens Lodge
For the year ended March 31, 2020

	2020	2019
REVENUES		
Vancouver Aboriginal Child and Family Services Society	\$ 640,788	\$ 651,134
EXPENSES		
Administrative (Note 14)	59,430	59,430
Advertising and promotion	210	280
Automobile	4,835	4,370
Food, materials and supplies	21,967	30,413
Insurance	7,802	6,881
Interest and bank charges	11	-
Legal fees	569	591
Maintenance and repairs	5,312	6,951
Office and general	6,818	1,303
Professional development	524	275
Property taxes	5,639	5,378
Salaries and benefits	480,520	459,445
Telephone	9,210	8,330
Travel	3,817	2,825
Utilities	2,477	3,175
	609,141	589,647
EXCESS OF REVENUES OVER EXPENSES	31,647	61,487
NET ASSETS , beginning of year	167,948	139,766
INVESTMENT IN TANGIBLE CAPITAL ASSETS (Note 13)	(1,551)	(33,305)
NET ASSETS , end of year	\$ 198,044	\$ 167,948

URBAN NATIVE YOUTH ASSOCIATION
Schedule of Operations and Net Assets
First Nation Summer Program
For the year ended March 31, 2020

	2020	2019
EXPENSE		
Administrative (Note 14)	-	3,000
Food, materials and supplies	-	3,279
Insurance	-	716
Salaries and benefits	-	15,189
Travel	-	783
Youth participation	-	3,960
		26,927
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSE		(26,927)
NET ASSETS , beginning of year	3,073	30,000
NET ASSETS , end of year	\$ 3,073	\$ 3,073