

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

**MARCH 31, 2021**

**URBAN NATIVE YOUTH ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**March 31, 2021**

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**Crowe MacKay LLP**

1100 - 1177 West Hastings St.  
Vancouver, BC V6E 4T5

Main +1 (604) 687-4511

Fax +1 (604) 687-5805

[www.crowemackay.ca](http://www.crowemackay.ca)

## **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, 2021 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, 2021, 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, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2020 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.

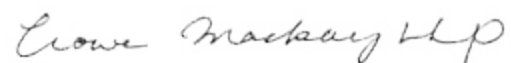
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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  
September 16, 2021**

**Chartered Professional Accountants**

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

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b> (Page 19)	<b>\$ 7,130,758</b>	<b>\$ 5,477,257</b>
<b>EXPENSES</b>		
Accounting and audit	67,035	34,850
Advertising and promotion	208	1,038
Amortization	141,716	139,125
Automobile	21,662	30,188
Consulting	-	129,575
Cultural and spiritual development	76	-
Food, materials and supplies	495,569	349,788
Honorariums	25,356	25,449
Insurance	53,580	50,259
Interest and bank charges	43,007	41,774
Legal fees	16,740	12,857
Maintenance and repairs	86,905	99,719
Office and general	81,435	84,133
Professional development	24,741	16,917
Property management fee	3,261	3,216
Property taxes	30,261	52,228
Rent	36,370	94,077
Salaries and benefits (Note 17)	4,413,697	3,880,760
Telephone	72,940	71,581
Travel	60,851	68,021
Utilities	21,032	25,075
	<b>5,696,442</b>	<b>5,210,630</b>
<b>EXCESS OF REVENUES OVER EXPENSES BEFORE OTHER ITEM</b>	<b>1,434,316</b>	<b>266,627</b>
Gain on disposal of capital assets	-	9,348
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 1,434,316</b>	<b>\$ 275,975</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, 2021**

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 13)	Net Assets End of Year
<b>INVESTED IN CAPITAL ASSETS</b> (Note 10)	<b>\$ 3,586,548</b>	<b>\$ (141,716)</b>	<b>\$ 183,930</b>	<b>\$ 3,628,762</b>
<b>EXTERNALLY RESTRICTED</b> (Pages 20 - 21)	<b>2,075,813</b>	<b>419,716</b>	<b>(82,440)</b>	<b>2,413,089</b>
<b>INTERNALLY RESTRICTED</b>				
Grace Mirehouse Scholarship Fund	11,305	-	-	11,305
<b>UNRESTRICTED</b>				
General Fund (Page 22)	678,963	1,156,316	(101,490)	1,733,789
	<b>\$ 6,352,629</b>	<b>\$ 1,434,316</b>	<b>\$ -</b>	<b>\$ 7,786,945</b>

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

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

	2021	2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash & cash equivalents	\$ 4,012,559	\$ 2,543,252
Accounts receivable (Note 5)	320,917	304,875
Prepaid expenses and deposits	135,388	149,740
	<b>4,468,864</b>	2,997,867
<b>TANGIBLE CAPITAL ASSETS</b> (Note 6)	<b>3,538,104</b>	3,568,799
<b>PROJECT DEVELOPMENT COSTS</b> (Note 7)	<b>1,080,410</b>	1,080,410
	<b>\$ 9,087,378</b>	<b>\$ 7,647,076</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 8)	\$ 310,681	\$ 231,786
Current portion of mortgage payable (Note 9)	75,351	72,768
	<b>386,032</b>	304,554
<b>MORTGAGE PAYABLE</b> (Note 9)	<b>914,401</b>	989,893
	<b>1,300,433</b>	1,294,447
<b>NET ASSETS</b>		
Invested in tangible capital assets (Note 10)	3,628,762	3,586,548
Externally restricted (Note 11)	2,413,089	2,075,813
Internally restricted (Note 12)	11,305	11,305
Unrestricted	1,733,789	678,963
	<b>7,786,945</b>	6,352,629
	<b>\$ 9,087,378</b>	<b>\$ 7,647,076</b>

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

APPROVED ON BEHALF OF THE BOARD:

  
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*Andre Bessette*  
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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>2021</b>	<b>2020</b>
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 1,434,316	\$ 275,975
Adjustments:		
Amortization	141,716	139,125
Gain on disposal of capital assets	-	(9,348)
	<b>1,576,032</b>	405,752
Non-cash working capital items affecting operations:		
Accounts receivable	(16,042)	(66,741)
Prepaid expenses and deposits	14,352	28,415
Accounts payable and accrued liabilities	78,895	4,454
	<b>1,653,237</b>	371,880
<b>FINANCING ACTIVITY</b>		
Repayment of mortgage payable	(72,909)	(70,375)
<b>INVESTING ACTIVITIES</b>		
Acquisition of tangible capital assets	(111,021)	(71,139)
Proceeds on disposal of tangible capital assets	-	9,349
	<b>(111,021)</b>	(61,790)
<b>INCREASE IN CASH</b>	<b>1,469,307</b>	239,715
<b>CASH &amp; CASH EQUIVALENTS, beginning of year</b>	<b>2,543,252</b>	2,303,537
<b>CASH &amp; CASH EQUIVALENTS, end of year</b>	<b>\$ 4,012,559</b>	\$ 2,543,252

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



# URBAN NATIVE YOUTH ASSOCIATION

## Notes to Financial Statements

### March 31, 2021

#### 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, 2021

## 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 Association adjusted the delivery of programs to virtual platforms, and was able to maintain the delivery of all workshops and conferences.
- The ability of the Association to put on fundraising activities and in-person events has been limited, affecting certain revenue, expense and balance sheet items tied directly to fundraising events.

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.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

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

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**Revenue Recognition (continued)**

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.

The Association applied for financial assistance under available federal government Covid-19 relief programs. The Canada Emergency Wage Subsidy ("CEWS") of \$532,079 (2020 - \$117,911) is recorded as revenue in the General Fund (note 18). The Canada Emergency Rent Subsidy ("CERS") of \$13,346 (2021 - \$Nil) is recorded as a reduction of rent expense in the related funds. The Association received funding from the B.C. Government, Ministry of Finance for COVID-19 Temporary Pandemic Pay in the amount of \$76,445 (2020 - \$Nil) which is recorded as revenue in the General Fund.

**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, HRDC Summer, Student, Community Outreach Services to Youth, Volunteer Mentoring for Youth, Youth and Family Mediation and Reunification, Director of Programs, MCFD DT Fund, Wisdom of Elders and Jordan's Principle Services Coordinator.

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, Recreation and Cultural 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.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

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

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**Fund Accounting (continued)**

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.

**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. Significant items subject to such estimates and assumptions include the allowance for doubtful accounts, the useful life of capital assets and the accrual of liabilities. Actual results could differ from those estimates.

**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.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

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

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**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 & cash equivalents and accounts receivable.

Financial liabilities include accounts payable and accrued liabilities and mortgage payable.

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, 2021

#### 4. 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 one financial institution. The Association limits its credit risk by placing its cash with major financial institutions. As at March 31, 2021, \$3,962,672 (2020 - \$2,493,904) in cash is held at 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 92% (2020 - 96% - one funder) of the outstanding accounts receivable. This receivable is due from the Government of Canada and has been collected subsequent to year-end. 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, 2021, the Association has working capital of \$4,082,832 (2020 - \$2,693,313).

##### *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 and the Association earns minimal interest revenue on cash and cash equivalents. The Association is not exposed to significant interest rate risk.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

**5. ACCOUNTS RECEIVABLE**

	<b>2021</b>	<b>2020</b>
Grants receivable	\$ 29,625	\$ 165,950
Canada emergency wage subsidy	251,111	117,911
GST recoverable	36,501	19,925
Due from employees	3,680	1,089
	<b>\$ 320,917</b>	<b>\$ 304,875</b>

**6. TANGIBLE CAPITAL ASSETS**

<b>2021</b>	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
Land	\$ 2,175,574	\$ -	\$ 2,175,574
Building	1,845,171	790,759	1,054,412
Furniture and equipment	589,132	449,920	139,212
Automotive	264,081	208,411	55,670
Computer equipment	373,055	274,862	98,193
Leasehold improvements	198,445	183,402	15,043
Computer software	19,062	19,062	-
	<b>\$ 5,464,520</b>	<b>\$ 1,926,416</b>	<b>\$ 3,538,104</b>

<b>2020</b>	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
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
Computer equipment	299,874	248,463	51,411
Automotive	264,081	184,549	79,532
Leasehold improvements	198,445	165,953	32,492
Computer software	19,062	19,062	-
	<b>\$ 5,353,499</b>	<b>\$ 1,784,700</b>	<b>\$ 3,568,799</b>

**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.

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>2021</b>	<b>2020</b>
Accounts payable and accrued liabilities	\$ 309,796	\$ 229,085
Government remittances payable	885	2,701
	<b>\$ 310,681</b>	<b>\$ 231,786</b>

**9. MORTGAGE PAYABLE**

	<b>2021</b>	<b>2020</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, with a maturity date of April 7, 2022. 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>\$ 989,752</b>	\$ 1,062,661
Less: current portion	<b>75,351</b>	72,768
<b>Mortgage payable</b>	<b>\$ 914,401</b>	<b>\$ 989,893</b>

Estimated principal payments due in the next five years, assuming that the mortgage is renewed with similar terms are as follows:

2022	\$ 75,351
2023	81,082
2024	80,904
2025	83,776
2026 +	<u>668,639</u>
	<b>\$ <u>989,752</u></b>

The mortgage requires the Association to 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, 2021, the Association met the covenant requirements.



**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

**10. INVESTED IN CAPITAL ASSETS**

	2021	2020
Capital assets, net book value	\$ 3,538,104	\$ 3,568,799
Project development costs	1,080,410	1,080,410
Less: mortgage payable	(989,752)	(1,062,661)
<b>Fund balance invested in capital assets</b>	<b>\$ 3,628,762</b>	<b>\$ 3,586,548</b>

**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 \$183,930 (2020 - \$141,514) to invested in capital assets as follows:

- (a) General Fund (page 22) \$101,490 (2020 - \$75,626).
- (b) Aries Program (page 23) \$5,827 (2020 - \$25,408).
- (c) Safehouse Program (page 24) \$12,094 (2020 - \$3,930).
- (d) Services to Transition Youth to Adulthood Program (page 25) \$1,916 (2020 - \$NIL).
- (e) Aboriginal Youth Worker Program (page 26) \$NIL (2020 - \$1,169).
- (f) Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (page 27) \$7,161 (2020 - \$6,877).
- (g) Overly Creative Minds Program (page 29) \$22,856 (2020 - \$18,251).
- (h) Native Youth Health and Wellness Centre (page 33) \$NIL (2020 - \$5,999).
- (i) A.Y.F. Sports and Recreation Program (page 35) \$6,881 (2020 - \$NIL).
- (j) A&D Counselling Program (page 37) \$2,689 (2020 - \$NIL).
- (k) Native Youth Learning Centre (page 38) \$4,133 (2020 - \$NIL).
- (l) MCFD Kinnections Program (page 39) \$1,434 (2020 - \$NIL).
- (m) Community Outreach Services to Youth Program (Page 42) \$NIL (2020 - \$2,702).
- (n) Day Programming (a.k.a. Cedar Walk) (page 43) \$4,855 (2020 - \$NIL).
- (o) Volunteer Mentoring for Youth Program (page 45) \$1,434 (2020 - \$NIL).
- (p) Director of Programs (page 47) \$958 (2020 - \$NIL).
- (q) Ravens Lodge (page 49) \$7,228 (2020 - \$1,551).
- (r) Jordan's Principle Services Coordinator (page 50) \$2,974 (2020 - \$NIL).

**URBAN NATIVE YOUTH ASSOCIATION**  
**Notes to Financial Statements**  
**March 31, 2021**

**14. ADMINISTRATIVE FEE**

	<b>2021</b>	<b>2020</b>
Aries Program (Page 23)	\$ 33,376	\$ 30,000
Safehouse Program (Page 24)	103,059	97,000
Services to Transition Youth to Adulthood Program (Page 25)	20,215	18,000
Aboriginal Youth Worker Program (Page 26)	3,000	3,000
Youth Treatment Centre Program (Page 27)	84,586	63,285
A&D School Support Program (Page 28)	-	19,309
Overly Creative Minds Program (Page 29)	20,727	20,727
Aboriginal Youth Substance Use Counsellor (Page 31)	8,666	9,117
Native Youth Health and Wellness Centre (Page 33)	7,910	-
A.Y.F. Sports and Recreation Program (Page 35)	24,000	19,644
Native Youth Centre Project (Page 36)	33,000	33,000
A&D Counselling Program (Page 37)	24,543	42,217
MCFD Kinnections Program (Page 39)	13,038	23,926
Community Outreach Services to Youth Program (Page 42)	35,270	32,000
Day Programming (a.k.a. Cedar Walk) (Page 43)	33,441	30,000
24 Hours Call Line Program (Page 44)	7,930	7,200
Volunteer Mentoring for Youth Program (Page 45)	20,125	4,074
Youth and Family Mediation and Reunification Program (Page 46)	12,241	11,128
Ravens Lodge (Page 49)	59,430	59,430
	<b>\$ 544,557</b>	<b>\$ 523,057</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, 2021**

**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 two years are as follows:

2022	\$	34,655
2023		<u>14,738</u>
	\$	<u>49,393</u>

**17. DISCLOSURE OF REMUNERATION**

The B.C. Societies Act requires the Association 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, 2021, the Association paid total remuneration of \$795,762 (2020- \$590,959) to the top 9 (2020 - 6) 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, 2021**

**18. Canada Emergency Wage Subsidy**

Due to the Covid-19 Pandemic, Canada 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 breakdown of the subsidy received by fund.

	<u>2021</u>	<u>2020</u>
- General Fund	\$ 38,526	\$ 9,812
- Day Programming	24,661	5,530
- Volunteer Mentoring for Youth Program	16,961	3,704
- Youth and Family Mediation and Reunification	9,042	2,033
- Community Outreach Services to Youth Program	24,755	5,339
- Overly Creative Minds Program	15,852	3,657
- Aries Program	25,471	5,669
- Sister Work	1,537	399
- Director of Programs	9,039	2,033
- A & D Counselling Program	22,176	6,011
- Youth Treatment Centre Program	83,917	14,186
- Youth Engage Reconciliation	4,363	1,871
- Aboriginal Youth Substance Use Counsellor	8,979	2,030
- Native Youth Health and Wellness Centre	9,191	2,033
- HRDC Summer Student Program	104	-
- MCFD Kinnections Program	9,039	2,033
- Services to Transition Youth to Adulthood Program	17,192	3,905
- Aboriginal Youth Worker Program	6,185	-
- Safehouse Program	113,469	24,304
- Native Youth Learning Centre	7,984	1,928
- A.Y.F. Sports and Recreation Program	13,500	3,970
- Ravens Lodge	70,136	17,464
	<hr/>	<hr/>
	\$532,079	\$117,911

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Revenues**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	<b>\$ 2,784,668</b>	\$ 2,650,731
Vancouver Coastal Health	<b>1,476,550</b>	1,064,130
Vancouver Aboriginal Child and Family Services Society	<b>734,623</b>	640,788
Donations and Fundraising	<b>728,083</b>	271,837
Canada Emergency Wage Subsidy (Note 18)	<b>532,079</b>	117,911
Indigenous Services Canada	<b>239,900</b>	85,000
Maria Marina Foundation	<b>130,000</b>	140,000
Heritage Canada	<b>80,000</b>	60,000
Other grants	<b>79,250</b>	15,479
Ministry of Finance, B.C. Temporary Pandemic Pay	<b>76,445</b>	-
Hockey Helps the Homeless Vancouver	<b>65,000</b>	65,000
ViaSport British Columbia Society	<b>50,000</b>	50,000
Vancouver Foundation	<b>50,000</b>	-
City of Vancouver	<b>43,600</b>	140,630
Expense Recovery	<b>15,239</b>	71,151
Vancouver Fraser Port Authority	<b>15,000</b>	-
Interest income	<b>10,653</b>	15,323
Human Resources and Skills Development Canada	<b>9,308</b>	13,068
Provincial Health Services	<b>7,000</b>	-
British Columbia Housing Management Commission	<b>3,360</b>	3,360
Canada Mortgage and Housing Corporation	-	43,627
Right to Play	-	21,222
Coast Capital Savings	-	8,000
	<b>\$ 7,130,758</b>	<b>\$ 5,477,257</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Externally Restricted Net Assets**  
**For the year ended March 31, 2021**

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 13)	Net Assets End of Year
Aries Program (Page 23)	\$ (309,558)	\$ (5,230)	\$ (5,827)	\$ (320,615)
Safehouse Program (Page 24)	100,121	122,316	(12,094)	210,343
Services to Transition Youth to Adulthood Program (Page 25)	173,649	12,256	(1,916)	183,989
Aboriginal Youth Worker Program (Page 26)	72,984	(36,024)	-	36,960
Youth Treatment Centre Program (Page 27)	411,823	137,561	(7,161)	542,223
A&D School Support Program (Page 28)	136,401	1,235	-	137,636
Overly Creative Minds Program (Page 29)	28,925	(3,414)	(22,856)	2,655
Youth Engage Reconciliation (Page 30)	96,738	(17,410)	-	79,328
Aboriginal Youth Substance Use Counsellor (Page 31)	99,265	1,325	-	100,590
Young Women's Recovery Program (Page 32)	99,327	26,524	-	125,851
Native Youth Health and Wellness Centre (Page 33)	15,161	709	-	15,870
Youth Engagement and Leadership Initiative (Page 34)	(47,541)	-	-	(47,541)
A.Y.F. Sports and Recreation Program (Page 35)	38,533	17,872	(6,881)	49,524
Native Youth Centre Project (Page 36)	429,836	13,329	-	443,165
A&D Counselling Program (Page 37)	(6,006)	11,021	(2,689)	2,326
Native Youth Learning Centre (Page 38)	46,662	16,153	(4,133)	58,682
MCFD Kinnections Program (Page 39)	105,312	19,412	(1,434)	123,290
Community Development Initiatives	54,930	-	-	54,930
Wisdom of Elders (Page 40)	20,955	(3,844)	-	17,111
HRDC Summer Student Program (Page 41)	(5,799)	-	-	(5,799)
Community Outreach Services to Youth Program (Page 42)	262,508	47,028	-	309,536
Day Programming (a.k.a. Cedar Walk) (Page 43)	(152,175)	5,742	(4,855)	(151,288)
24 Hours Call Line Program (Page 44)	123,537	3,304	-	126,841
Volunteer Mentoring for Youth Program (Page 45)	35,392	2,551	(1,434)	36,509
Youth and Family Mediation and Reunification Program (Page 46)	63,984	3,478	-	67,462
<b>BALANCE, CARRY FORWARD</b>	<b>\$ 1,894,964</b>	<b>\$ 375,894</b>	<b>\$ (71,280)</b>	<b>\$ 2,199,578</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Externally Restricted Net Assets (continued)**  
**For the year ended March 31, 2021**

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 13)	Net Assets End of Year
<b>BALANCE, BROUGHT FORWARD</b>	<b>\$ 1,894,964</b>	<b>\$ 375,894</b>	<b>\$ (71,280)</b>	<b>\$ 2,199,578</b>
Director of Programs (Page 47)	(104,726)	(11,460)	(958)	(117,144)
MCFD DT Fund (Page 47)	90,951	(18,722)	-	72,229
Ravens Lodge (Page 49)	198,044	71,057	(7,228)	261,873
Jordan's Principle Services Coordinator (Page 50)	-	2,947	(2,974)	(27)
First Nation Summer Program	3,073	-	-	3,073
Tutoring/Mentoring Program	(20)	-	-	(20)
ACCESS Summer Students Program	(6,472)	-	-	(6,472)
	<b>\$ 2,075,813</b>	<b>\$ 419,716</b>	<b>\$ (82,440)</b>	<b>\$ 2,413,089</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**General Fund**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Donations and fundraising	\$ 560,777	\$ 63,716
Administrative recovery (Note 14)	544,557	523,057
Canada Emergency Wage Subsidy (Note 18)	532,079	117,911
Indigenous Services Canada	147,100	-
BC Ministry of Finance	76,445	-
Vancouver Foundation	50,000	-
Program administrative recovery	28,714	29,262
Vancouver Coastal Health Authority	10,800	10,800
Interest income	10,653	15,323
Expense recovery	8,100	11,350
Provincial Health Services	7,000	-
City of Vancouver	4,420	500
Other grants	4,250	-
	<b>1,984,895</b>	<b>771,919</b>
<b>EXPENSES (RECOVERIES)</b>		
Accounting and audit	67,035	34,850
Automobile	7,622	9,023
Consulting	-	7,739
Cultural and spiritual development	44	-
Food, materials and supplies	195,493	24,111
Honorariums	1,274	773
Insurance	20,048	18,459
Interest and bank charges	40,280	40,195
Legal fees	7,073	4,634
Maintenance and repairs	33,468	31,196
Office and general	31,603	22,903
Professional development	1,255	469
Property taxes	11,568	33,942
Rent recovery	(176,707)	(202,143)
Salaries and benefits	546,116	408,764
Telephone	26,380	20,331
Travel	3,050	899
Utilities	12,977	16,553
	<b>828,579</b>	<b>472,698</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>1,156,316</b>	<b>299,221</b>
<b>NET ASSETS</b> , beginning of year	<b>678,963</b>	<b>455,368</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(101,490)</b>	<b>(75,626)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 1,733,789</b>	<b>\$ 678,963</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Aries Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 329,531	\$ 299,130
Donations and fundraising	2,100	1,750
Expense recovery	2,010	7,519
	<b>333,641</b>	<b>308,399</b>
<b>EXPENSES</b>		
Administrative (Note 14)	33,376	30,000
Automobile	611	1,315
Food, materials and supplies	20,770	39,831
Honorariums	-	2,261
Insurance	-	1,362
Interest and bank charges	68	-
Maintenance and repairs	442	8,582
Office and general	1,526	2,584
Professional development	1,486	513
Program administrative	14,949	14,949
Rent	62,431	61,200
Salaries and benefits	199,586	186,884
Telephone	2,473	4,983
Travel	1,153	1,530
	<b>338,871</b>	<b>355,994</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(5,230)</b>	<b>(47,595)</b>
<b>NET ASSETS</b> , beginning of year	<b>(309,558)</b>	<b>(236,555)</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(5,827)</b>	<b>(25,408)</b>
<b>NET ASSETS</b> , end of year	<b>\$ (320,615)</b>	<b>\$ (309,558)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Safehouse Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 1,052,723	\$ 1,002,092
Donations and fundraising	7,181	5,445
British Columbia Housing Management Commission	3,360	3,360
Expense recovery	600	700
	<b>1,063,864</b>	<b>1,011,597</b>
<b>EXPENSES (RECOVERIES)</b>		
Administrative (Note 14)	103,059	97,000
Advertising and promotion	45	140
Automobile	575	838
Food, materials and supplies	58,721	53,453
Honorariums	500	265
Insurance	6,203	6,326
Interest and bank charges	293	119
Legal fees	1,928	4,404
Maintenance and repairs	9,823	3,970
Office and general	7,912	3,116
Professional development	2,041	2,606
Program administrative	37,226	37,226
Rent recovery	(7,235)	(7,200)
Salaries and benefits	711,597	754,101
Telephone	4,614	5,028
Travel	4,246	17,164
	<b>941,548</b>	<b>978,556</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>122,316</b>	<b>33,041</b>
<b>NET ASSETS</b> , beginning of year	<b>100,121</b>	<b>71,010</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(12,094)</b>	<b>(3,930)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 210,343</b>	<b>\$ 100,121</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Services to Transition Youth to Adulthood Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 201,260	\$ 191,579
Donations and fundraising	890	-
	<b>202,150</b>	<b>191,579</b>
<b>EXPENSES</b>		
Administrative (Note 14)	20,215	18,000
Automobile	679	1,408
Food, materials and supplies	7,357	10,931
Honorariums	30	-
Interest and bank charges	36	-
Maintenance and repairs	-	741
Office and general	263	48
Program administrative	12,311	12,311
Rent	10,500	10,500
Salaries and benefits	133,185	132,238
Telephone	1,262	1,051
Travel	4,056	8,720
	<b>189,894</b>	<b>195,948</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>12,256</b>	<b>(4,369)</b>
<b>NET ASSETS</b> , beginning of year	<b>173,649</b>	<b>178,018</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(1,916)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 183,989</b>	<b>\$ 173,649</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Aboriginal Youth Worker Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
City of Vancouver	\$ 29,180	\$ 100,130
Donations and fundraising	6,592	325
	<b>35,772</b>	<b>100,455</b>
<b>EXPENSES</b>		
Administrative (Note 14)	3,000	3,000
Advertising and promotion	-	35
Food, materials and supplies	1,697	3,640
Interest and bank charges	263	13
Office and general	254	634
Salaries and benefits	65,582	41,467
Telephone	-	137
Travel	1,000	(827)
	<b>71,796</b>	<b>48,099</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>(36,024)</b>	<b>52,356</b>
<b>NET ASSETS</b> , beginning of year	<b>72,984</b>	<b>21,797</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>-</b>	<b>(1,169)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 36,960</b>	<b>\$ 72,984</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, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Vancouver Coastal Health	\$ 966,186	\$ 519,674
Donations and fundraising	2,291	-
Gain on disposal of capital assets	-	9,348
	<b>968,477</b>	<b>529,022</b>
<b>EXPENSES</b>		
Administrative (Note 14)	<b>84,586</b>	63,285
Advertising and promotion	<b>70</b>	245
Automobile	<b>3,598</b>	5,080
Food, materials and supplies	<b>57,198</b>	19,796
Honorariums	<b>8,507</b>	331
Insurance	<b>8,576</b>	9,273
Interest and bank charges	<b>91</b>	63
Legal fees	<b>2,319</b>	2,494
Maintenance and repairs	<b>7,150</b>	26,556
Office and general	<b>3,142</b>	1,081
Professional development	<b>11,885</b>	333
Property taxes	<b>6,910</b>	6,778
Rent recovery	<b>(722)</b>	-
Salaries and benefits	<b>618,551</b>	263,689
Telephone	<b>5,679</b>	6,952
Travel	<b>10,402</b>	1,165
Utilities	<b>2,974</b>	3,723
	<b>830,916</b>	<b>410,844</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>137,561</b>	<b>118,178</b>
<b>NET ASSETS</b> , beginning of year	<b>411,823</b>	<b>300,522</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(7,161)</b>	<b>(6,877)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 542,223</b>	<b>\$ 411,823</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**A&D School Support Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Expense recovery	\$ 1,285	\$ 50
Vancouver Coastal Health	-	81,449
	<b>1,285</b>	<b>81,499</b>
<b>EXPENSES</b>		
Administrative (Note 14)	-	19,309
Advertising and promotion	-	70
Automobile	-	706
Food, materials and supplies	-	9,665
Honorariums	-	138
Insurance	-	804
Interest and bank charges	50	2
Maintenance and repairs	-	2,525
Office and general	-	653
Professional development	-	634
Rent	-	12,852
Salaries and benefits	-	35,430
Telephone	-	1,491
Travel	-	2,394
	<b>50</b>	<b>86,673</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>1,235</b>	<b>(5,174)</b>
<b>NET ASSETS</b> , beginning of year	<b>136,401</b>	<b>141,575</b>
<b>NET ASSETS</b> , end of year	<b>\$ 137,636</b>	<b>\$ 136,401</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Overly Creative Minds Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Maria Marina Foundation	\$ 130,000	\$ 130,000
Indigenous Services Canada	85,000	85,000
Donations and Fundraising	9,849	460
Expense recovery	-	3,000
	<b>224,849</b>	<b>218,460</b>
<b>EXPENSES</b>		
Administrative (Note 14)	20,727	20,727
Advertising and promotion	-	35
Automobile	91	-
Food, materials and supplies	28,080	33,510
Honorariums	5,438	12,081
Interest and bank charges	202	36
Maintenance and repairs	1,748	1,410
Office and general	1,888	4,488
Professional development	2,421	3,035
Rent	20,000	20,000
Salaries and benefits	141,603	144,859
Telephone	2,097	1,299
Travel	3,968	6,418
	<b>228,263</b>	<b>247,898</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(3,414)</b>	<b>(29,438)</b>
<b>NET ASSETS</b> , beginning of year	<b>28,925</b>	<b>76,614</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(22,856)</b>	<b>(18,251)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 2,655</b>	<b>\$ 28,925</b>

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

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Donations and Fundraising	\$ -	\$ 200
<b>EXPENSES</b>		
Food, materials and supplies	-	7,234
Honorariums	-	1,790
Telephone	-	107
Office and general	-	750
Professional development	-	750
Salaries and benefits	<b>17,410</b>	28,600
Travel	-	1,905
	<b>17,410</b>	41,136
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(17,410)</b>	<b>(40,936)</b>
<b>NET ASSETS</b> , beginning of year	<b>96,738</b>	137,674
<b>NET ASSETS</b> , end of year	<b>\$ 79,328</b>	\$ 96,738



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Aboriginal Youth Substance Use Counsellor**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Vancouver Coastal Health	\$ 96,971	\$ 94,409
<b>EXPENSES</b>		
Administrative (Note 14)	8,666	9,117
Advertising and promotion	-	35
Automobile	-	371
Food, materials and supplies	3,192	5,273
Honorariums	-	736
Insurance	597	804
Office and general	158	156
Professional development	170	609
Rent	12,000	12,000
Salaries and benefits	69,460	50,657
Telephone	733	739
Travel	670	2,166
	<b>95,646</b>	<b>82,663</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>1,325</b>	<b>11,746</b>
<b>NET ASSETS</b> , beginning of year	<b>99,265</b>	<b>87,519</b>
<b>NET ASSETS</b> , end of year	<b>\$ 100,590</b>	<b>\$ 99,265</b>

**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, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Expense recovery	\$ 39,780	\$ 39,220
<b>EXPENSES</b>		
Insurance	4,080	2,146
Maintenance and repairs	-	3,119
Property taxes	5,915	5,869
Property management fee	3,261	3,216
	<b>13,256</b>	<b>14,350</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>26,524</b>	<b>24,870</b>
<b>NET ASSETS</b> , beginning of year	<b>99,327</b>	<b>74,457</b>
<b>NET ASSETS</b> , end of year	<b>\$ 125,851</b>	<b>\$ 99,327</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Native Youth Health and Wellness Centre**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Vancouver Coastal Health Authority	\$ 76,949	\$ 7,651
Donations and fundraising	42,089	50,580
Other grants	-	5,479
	<b>119,038</b>	<b>63,710</b>
<b>EXPENSES</b>		
Administrative (Note 14)	7,910	-
Food, materials and supplies	8,271	3,514
Honorariums	159	100
Insurance	742	-
Interest and bank charges	350	23
Maintenance and repairs	16,062	6,924
Office and general	1,973	1,098
Rent	18,000	18,000
Salaries and benefits	60,543	63,767
Telephone	2,028	957
Travel	1,291	(1,984)
Utilities	1,000	-
	<b>118,329</b>	<b>92,399</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>709</b>	<b>(28,689)</b>
<b>NET ASSETS</b> , beginning of year	<b>15,161</b>	<b>49,849</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>-</b>	<b>(5,999)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 15,870</b>	<b>\$ 15,161</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Youth Engagement and Leadership Initiative**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Donations and fundraising	\$ -	\$ 50
<b>EXPENSES</b>		
Food, materials and supplies	-	290
Honorariums	-	50
Office and general	-	43
Program administrative	-	-
Rent	-	19,600
Salaries and benefits	-	27,142
Telephone	-	526
	-	47,651
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	-	(47,601)
<b>NET ASSETS</b> , beginning of year	<b>(47,541)</b>	60
<b>NET ASSETS</b> , end of year	<b>\$ (47,541)</b>	<b>\$ (47,541)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**A.Y.F. Sports and Recreation Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Heritage Canada	\$ 80,000	\$ 60,000
Hockey Helps the Homeless Vancouver	65,000	65,000
ViaSport British Columbia Society	50,000	50,000
Right to Play	-	21,222
Expense recovery	-	200
Donations and fundraising	9,179	3,022
	<b>204,179</b>	<b>199,444</b>
<b>EXPENSES</b>		
Administrative (Note 14)	24,000	19,644
Automobile	592	1,390
Consulting	-	286
Food, materials and supplies	21,908	14,857
Honorariums	-	2,200
Insurance	2,538	588
Interest and bank charges	329	110
Maintenance and repairs	185	84
Office and general	344	977
Professional development	1,280	75
Rent	12,225	12,225
Salaries and benefits	113,448	114,783
Telephone	1,558	252
Travel	7,900	7,620
	<b>186,307</b>	<b>175,091</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>17,872</b>	<b>24,353</b>
<b>NET ASSETS</b> , beginning of year	<b>38,533</b>	<b>14,180</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(6,881)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 49,524</b>	<b>\$ 38,533</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Native Youth Centre Project**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Donations and fundraising	\$ 64,018	\$ 79,522
Canada Mortgage and Housing Corporation	-	43,627
	<b>64,018</b>	<b>123,149</b>
<b>EXPENSES</b>		
Administrative (Note 14)	<b>33,000</b>	33,000
Consulting	-	121,551
Food, materials and supplies	-	58
Interest and bank charges	<b>682</b>	1,156
Legal fees	<b>3,285</b>	-
Office and general	-	1,686
Salaries and benefits	<b>13,192</b>	70,271
Telephone	<b>530</b>	597
	<b>50,689</b>	<b>228,319</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>13,329</b>	<b>(105,170)</b>
<b>NET ASSETS</b> , beginning of year	<b>429,836</b>	<b>535,006</b>
<b>NET ASSETS</b> , end of year	<b>\$ 443,165</b>	<b>\$ 429,836</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**A&D Counselling Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Vancouver Coastal Health	\$ 325,644	\$ 350,147
<b>EXPENSES</b>		
Administrative (Note 14)	24,543	42,217
Automobile	-	984
Food, materials and supplies	7,553	9,357
Honorariums	-	1,514
Insurance	-	804
Legal fees	-	164
Maintenance and repairs	-	1,111
Office and general	1,440	332
Professional development	1,062	1,164
Rent	30,000	29,376
Salaries and benefits	242,546	228,474
Telephone	3,864	2,634
Travel	3,615	4,915
	<b>314,623</b>	<b>323,046</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>11,021</b>	<b>27,101</b>
<b>NET ASSETS</b> , beginning of year	<b>(6,006)</b>	<b>(33,107)</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(2,689)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 2,326</b>	<b>\$ (6,006)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Native Youth Learning Centre**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Other grants	\$ 75,000	\$ 10,000
Vancouver Fraser Port Authority	15,000	-
Donations and fundraising	4,783	62,179
Expense recovery	1,050	-
Maria Marina Foundation	-	10,000
	<b>95,833</b>	<b>82,179</b>
<b>EXPENSES</b>		
Food, materials and supplies	7,166	7,103
Honorariums	172	-
Interest and bank charges	-	28
Office and general	3,497	993
Professional development	359	1,679
Salaries and benefits	64,726	38,202
Telephone	-	219
Travel	3,760	625
	<b>79,680</b>	<b>48,849</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>16,153</b>	<b>33,330</b>
<b>NET ASSETS</b> , beginning of year	<b>46,662</b>	<b>13,332</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(4,133)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 58,682</b>	<b>\$ 46,662</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**MCFD Kinnections Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 130,132	\$ 123,877
Donations and fundraising	250	-
	<b>130,382</b>	123,877
<b>EXPENSES</b>		
Administrative (Note 14)	13,038	23,926
Automobile	215	874
Food, materials and supplies	3,422	8,171
Honorariums	1,081	1,020
Interest and bank charges	9	-
Office and general	1,979	934
Program administrative	8,043	8,043
Rent	6,695	6,695
Salaries and benefits	75,670	73,114
Telephone	632	526
Travel	186	1,087
	<b>110,970</b>	124,390
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>19,412</b>	<b>(513)</b>
<b>NET ASSETS</b> , beginning of year	<b>105,312</b>	105,825
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(1,434)</b>	-
<b>NET ASSETS</b> , end of year	<b>\$ 123,290</b>	<b>\$ 105,312</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Wisdom of Elders**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
City of Vancouver	\$ 10,000	\$ 40,000
Donations and fundraising	-	331
	<b>10,000</b>	<b>40,331</b>
<b>EXPENSE</b>		
Salaries and benefits	<b>13,844</b>	19,376
	<b>13,844</b>	19,376
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSE</b>	<b>(3,844)</b>	20,955
<b>NET ASSETS</b> , beginning of year	<b>20,955</b>	-
<b>NET ASSETS</b> , end of year	<b>\$ 17,111</b>	<b>\$ 20,955</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**HRDC Summer Student Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Human Resources and Skills Development Canada	\$ <b>9,308</b>	\$ 13,068
<b>EXPENSE</b>		
Salaries and benefits	<b>9,308</b>	13,068
<b>DEFICIENCY OF REVENUE OVER EXPENSE</b>	-	-
<b>NET ASSETS</b> , beginning of year	<b>(5,799)</b>	(5,799)
<b>NET ASSETS</b> , end of year	\$ <b>(5,799)</b>	\$ (5,799)

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Community Outreach Services to Youth Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 351,785	\$ 334,870
Donations and fundraising	915	80
	<b>352,700</b>	<b>334,950</b>
<b>EXPENSES</b>		
Administrative (Note 14)	35,270	32,000
Advertising and promotion	-	70
Automobile	431	845
Food, materials and supplies	17,510	20,852
Interest and bank charges	36	3
Legal fees	-	460
Maintenance and repairs	89	741
Office and general	1,217	1,527
Professional development	(494)	816
Program administrative	17,501	17,501
Rent	7,200	7,200
Salaries and benefits	216,883	195,850
Telephone	2,923	2,891
Travel	7,106	4,344
	<b>305,672</b>	<b>285,100</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>47,028</b>	<b>49,850</b>
<b>NET ASSETS</b> , beginning of year	<b>262,508</b>	<b>215,360</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	-	(2,702)
<b>NET ASSETS</b> , end of year	<b>\$ 309,536</b>	<b>\$ 262,508</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Day Programming (a.k.a. Cedar Walk)**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 329,531	\$ 328,223
Expense recovery	2,760	7,895
Donations and fundraising	2,239	2,400
	<b>334,530</b>	<b>338,518</b>
<b>EXPENSES</b>		
Administrative (Note 14)	33,441	30,000
Advertising and promotion	93	35
Automobile	1,317	1,320
Cultural and spiritual development	32	-
Food, materials and supplies	14,325	22,934
Honorariums	150	101
Insurance	2,880	1,893
Interest and bank charges	102	16
Maintenance and repairs	13,605	6,709
Office and general	2,508	2,336
Professional development	782	1,065
Program administrative	14,974	14,974
Rent	48,253	59,667
Salaries and benefits	186,481	176,620
Telephone	5,841	6,929
Travel	2,275	1,719
Utilities	1,729	2,322
	<b>328,788</b>	<b>328,640</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>5,742</b>	<b>9,878</b>
<b>NET ASSETS</b> , beginning of year	<b>(152,175)</b>	<b>(162,053)</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(4,855)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ (151,288)</b>	<b>\$ (152,175)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**24 Hours Call Line Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Ministry of Child and Family Development	\$ 79,303	\$ 75,487
<b>EXPENSES</b>		
Administrative (Note 14)	7,930	7,200
Automobile	215	260
Food, materials and supplies	-	263
Program administrative	1,824	1,823
Salaries and benefits	63,301	49,277
Telephone	2,729	2,435
	<b>75,999</b>	61,258
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>3,304</b>	14,229
<b>NET ASSETS</b> , beginning of year	<b>123,537</b>	109,308
<b>NET ASSETS</b> , end of year	<b>\$ 126,841</b>	\$ 123,537

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Volunteer Mentoring for Youth Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 188,253	\$ 179,201
Donations and fundraising	13,000	1,727
Coast Capital Savings	-	8,000
	<b>201,253</b>	<b>188,928</b>
<b>EXPENSES</b>		
Administrative (Note 14)	20,125	4,074
Advertising and promotion	-	163
Automobile	1,030	683
Food, materials and supplies	6,308	24,081
Honorariums	7,948	2,049
Interest and bank charges	190	1
Maintenance and repairs	-	741
Office and general	2,606	1,247
Professional development	(228)	961
Program administrative	9,273	9,273
Rent	14,305	14,305
Salaries and benefits	135,274	114,551
Telephone	1,234	1,151
Travel	637	2,779
	<b>198,702</b>	<b>176,059</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>2,551</b>	<b>12,869</b>
<b>NET ASSETS</b> , beginning of year	<b>35,392</b>	<b>22,523</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(1,434)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ 36,509</b>	<b>\$ 35,392</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Youth and Family Mediation and Reunification Program**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Ministry of Child and Family Development	\$ 122,150	\$ 116,272
Donations and fundraising	260	-
	<b>122,410</b>	<b>116,272</b>
<b>EXPENSES</b>		
Administrative (Note 14)	12,241	11,128
Automobile	215	260
Interest and bank charges	10	-
Food, materials and supplies	4,589	6,982
Honorariums	-	41
Office and general	90	9
Rent	10,500	10,500
Professional development	-	65
Program administrative	14,609	14,609
Salaries and benefits	74,402	65,894
Telephone	552	526
Travel	1,724	1,396
	<b>118,932</b>	<b>111,410</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>3,478</b>	<b>4,862</b>
<b>NET ASSETS</b> , beginning of year	<b>63,984</b>	<b>59,122</b>
<b>NET ASSETS</b> , end of year	<b>\$ 67,462</b>	<b>\$ 63,984</b>



**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Director of Programs**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Program administrative recovery	\$ 102,715	\$ 102,715
<b>EXPENSES</b>		
Food, materials and supplies	1,029	978
Office and general	859	1,326
Professional development	959	1,619
Rent	9,300	9,300
Salaries and benefits	100,052	103,165
Legal fees	1,445	131
Telephone	531	612
Travel	-	171
	<b>114,175</b>	<b>117,302</b>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(11,460)</b>	<b>(14,587)</b>
<b>NET ASSETS</b> , beginning of year	<b>(104,726)</b>	<b>(90,139)</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(958)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	<b>\$ (117,144)</b>	<b>\$ (104,726)</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**MCFD DT Fund**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>	\$ -	\$ -
<b>EXPENSES</b>		
Office and general	-	29,314
Salaries and benefits	<b>18,722</b>	-
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>(18,722)</b>	<b>(29,314)</b>
<b>NET ASSETS</b> , beginning of year	<b>90,951</b>	120,265
<b>NET ASSETS</b> , end of year	<b>\$ 72,229</b>	\$ 90,951

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Ravens Lodge**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUES</b>		
Vancouver Aboriginal Child and Family Services Society	\$ 734,623	\$ 640,788
Donations and fundraising	385	-
	<b>735,008</b>	<b>640,788</b>
<b>EXPENSES</b>		
Administrative (Note 14)	59,430	59,430
Advertising and promotion	-	210
Automobile	4,475	4,835
Food, materials and supplies	24,383	21,967
Honorariums	100	-
Insurance	7,917	7,802
Interest and bank charges	14	11
Legal fees	690	569
Maintenance and repairs	4,335	5,312
Office and general	2,445	6,818
Professional development	1,763	524
Property taxes	5,868	5,639
Rent recovery	(595)	-
Salaries and benefits	540,936	480,520
Telephone	7,227	9,210
Travel	2,611	3,817
Utilities	2,352	2,477
	<b>663,951</b>	<b>609,141</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>71,057</b>	<b>31,647</b>
<b>NET ASSETS</b> , beginning of year	<b>198,044</b>	<b>167,948</b>
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(7,228)</b>	<b>(1,551)</b>
<b>NET ASSETS</b> , end of year	<b>\$ 261,873</b>	<b>\$ 198,044</b>

**URBAN NATIVE YOUTH ASSOCIATION**  
**Schedule of Operations and Net Assets**  
**Jordan's Principle Services Coordinator**  
**For the year ended March 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>		
Indigenous Services Canada	\$ 7,800	\$ -
<b>EXPENSES</b>		
Food, materials and supplies	3,600	-
Telephone	53	-
Travel	1,200	-
	<b>4,853</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>2,947</b>	<b>-</b>
<b>NET ASSETS</b> , beginning of year	-	-
<b>INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> (Note 13)	<b>(2,974)</b>	<b>-</b>
<b>NET ASSETS</b> , end of year	\$ <b>(27)</b>	\$ <b>-</b>