

Urban Native Youth Association

Financial Statements

March 31, 2022

Urban Native Youth Association

Financial Statements

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Independent Auditors' Report

To the Members of Urban Native Youth Association

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, 2022, and the statements of operations, change in net financial 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 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, 2022, and the results of its operations 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, the 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 the 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, 2022 and 2021, current assets as at March 31, 2022 and 2021, and net assets as at April 1 and March 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended March 31, 2021 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 Auditors' 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.

Independent Auditors' Report (continued)

Auditors' 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 auditors' 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 auditors' 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 auditors' 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, their principles have been applied on a basis consistent with that of the previous year.

Vancouver, Canada
October 27, 2022

Crowe MacKay LLP
Chartered Professional Accountants

Urban Native Youth Association

Statement of Financial Position

March 31, 2022 2021

Assets

Current

Cash	\$ 5,702,352	\$ 4,012,559
Accounts receivable (Note 4)	56,933	320,917
Prepaid expenses and deposits	140,057	135,388

5,899,342 4,468,864

Tangible capital assets (Note 5)	3,491,918	3,538,104
Project development costs (Note 6)	1,080,410	1,080,410

\$ 10,471,670 \$ 9,087,378

Liabilities

Current

Accounts payable and accrued liabilities (Note 7)	\$ 417,624	\$ 310,681
Current portion of mortgage payable (Note 8)	79,656	75,351

497,280 386,032

Mortgage payable (Note 8)	834,700	914,401
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1,331,980 1,300,433

Net Assets

Invested in tangible capital assets (Note 9)	3,657,972	3,628,762
Externally restricted (Note 10)	2,791,973	2,413,089
Internally restricted (Note 11)	1,527,026	11,305
Unrestricted	1,162,719	1,733,789

9,139,690 7,786,945

\$ 10,471,670 \$ 9,087,378

COVID-19 Pandemic (Note 3)

Lease Commitment (Note 16)

Approved on behalf of the Board:



President



Treasurer

Urban Native Youth Association

Statement of Operations

For the year ended March 31,	2022	2021
Revenues (Note 19)	\$ 7,415,812	\$ 7,130,758
Expenditures		
Accounting and audit	58,476	67,035
Advertising and promotion	1,164	208
Amortization	131,800	141,716
Automobile	24,568	21,662
Consulting fees	22,340	-
Cultural and spiritual development	250	76
Food, materials and supplies	506,040	495,569
Honorariums	28,786	25,356
Insurance	59,438	53,580
Interest and bank charges	51,883	43,007
Legal fees	58,643	16,740
Maintenance and repairs	163,172	86,905
Office and general	99,599	81,435
Professional development	42,905	24,741
Property management fee	3,226	3,261
Property taxes	44,886	30,261
Rent	51,500	36,370
Salaries and benefits (Note 15)	4,538,528	4,413,697
Telephone	69,867	72,940
Travel	79,930	60,851
Utilities	26,066	21,032
	6,063,067	5,696,442
Excess of revenues over expenditures	\$ 1,352,745	\$ 1,434,316

Urban Native Youth Association

Statement of Change in Net Financial Assets

	Balance, beginning of year	Interfund Transfers (Note 12)	Internally Restricted Transfers (Note 11)	Excess (deficiency) of revenues over expenditures	2022 Balance, end of year
Invested in Capital Assets (Note 9)	\$ 3,628,762	\$ 161,010	-	\$ (131,800)	\$ 3,657,972
Externally Restricted (Note 10)	2,413,089	(83,361)	-	462,245	2,791,973
Internally Restricted (Note 11)	11,305	-	1,515,721	-	1,527,026
Unrestricted	1,733,789	(77,649)	(1,515,721)	1,022,300	1,162,719
	\$ 7,786,945	\$ -	\$ -	\$ 1,352,745	\$ 9,139,690

Urban Native Youth Association

Statement of Cash Flow

For the year ended March 31,	2022	2021
Cash provided by (used for)		
Operating activities		
Excess of revenues over expenditures	\$ 1,352,745	\$ 1,434,316
Item not affecting cash		
Amortization	131,800	141,716
	1,484,545	1,576,032
Change in non-cash working capital items		
Accounts receivable	263,984	(16,042)
Prepaid expenses and deposits	(4,669)	14,352
Accounts payable and accrued liabilities	106,943	78,895
	1,850,803	1,653,237
Financing activity		
Repayment of mortgage payable	(75,396)	(72,909)
Investing activity		
Acquisition of tangible capital assets	(85,614)	(111,021)
Increase in cash	1,689,793	1,469,307
Cash, beginning of year	4,012,559	2,543,252
Cash, end of year	\$ 5,702,352	\$ 4,012,559

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

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, 2022

2. 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:

(a) 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.

The Association applied for financial assistance under available federal government Covid-19 relief programs. The Canada Emergency Wage Subsidy ("CEWS") of \$418,328 (2021 - \$532,079) is recorded as revenue in the General Fund (Note 17). The Canada Emergency Rent Subsidy ("CERS") of \$9,573 (2021 - \$13,346) is recorded as a reduction of rent expense in the related funds. The Association received \$Nil (2021 - \$76,445) funding from the B.C. Government, Ministry of Finance for COVID-19 Temporary Pandemic Pay, which is recorded as revenue in the General Fund.

(b) 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 fund 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), NYLC Youth Project, 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.

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

2. Significant Accounting Policies (continued)

(c) Fund Accounting (Continued)

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.

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.

(d) 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.

(e) Common Expense Allocation

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

(f) Income Taxes

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

(g) 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.

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

2. Significant Accounting Policies (continued)

(h) Tangible capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization of leasehold improvements is provided on a straight-line method over the remaining term of the lease. Amortization is calculated using the following annual rates:

Buildings	4% Declining balance
Automotive	30% Declining balance
Furniture and fixtures	20% Declining balance
Computer equipment	30% Declining balance
Computer software	100% Declining balance

(i) 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.

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

2. Significant Accounting Policies (continued)

(j) Financial instruments

Initial measurement

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 or liabilities originated or exchanged in related party transactions except for those that involve retractable or redeemable preferred shares or those that involve parties whose sole relationship with the Association is in the capacity of management, are initially measured at cost. The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If the instrument does, the cost is determined using the instruments undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise cost is determined using the amount considered transferred or received by the Association in the transaction.

Transactions with parties whose sole relationship with the Association is in the capacity of management, are accounted for as arm's length transactions.

Subsequent measurement

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in debt instruments, equity instruments and forward exchange contracts that are quoted in an active market, which are measured at fair value without any adjustment for transaction costs. Changes in fair value are recognized in net income in the period in which they occur.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and mortgage payable.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction cost for financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at amortized cost are recognized in the original cost of the instrument and recognized in income over the life of the instrument using the straight-line method.

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

2. Significant Accounting Policies (continued)

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 operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in operations.

3. 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.

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 development and the impact on the financial results and condition on the First Nation and its operations in future periods.

4. Accounts receivable

	2022	2021
Grants receivable	\$ 41,442	\$ 29,625
Canada emergency wage subsidy	-	251,111
GST recoverable	12,687	36,501
Due from employees	2,804	3,680
	\$ 56,933	\$ 320,917

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

5. Tangible Capital Assets

	Cost	Additions	Accumulated amortization	2022 Net book value
Land	\$ 2,175,574	\$ -	\$ -	\$ 2,175,574
Buildings	1,845,171	-	832,936	1,012,235
Vehicles	264,081	-	225,115	38,966
Furniture and fixtures	589,132	30,413	480,803	138,742
Leasehold improvements	198,445	-	187,700	10,745
Computer equipment	373,055	55,201	312,600	115,656
Computer software	19,062	-	19,062	-
	\$ 5,464,520	\$ 85,614	\$ 2,058,216	\$ 3,491,918

	Cost	Additions	Accumulated amortization	2021 Net book value
Land	\$ 2,175,574	\$ -	\$ -	\$ 2,175,574
Buildings	1,845,171	-	790,759	1,054,412
Vehicles	264,081	-	208,411	55,670
Furniture and fixtures	551,292	37,840	449,920	139,212
Leasehold improvements	198,445	-	183,402	15,043
Computer equipment	299,874	73,181	274,862	98,193
Computer software	19,062	-	19,062	-
	\$ 5,353,499	\$ 111,021	\$ 1,926,416	\$ 3,538,104

6. Project Development Costs

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

7. Accounts payable and accrued liabilities

	2022	2021
Accounts payable and accrued liabilities	\$ 417,624	\$ 309,796
Government remittances payable	-	885
	\$ 417,624	\$ 310,681

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

8. Mortgage payable

	2022	2021
On March 21, 2022, the Association renewed its mortgage with Vancity Capital mortgage for a five year term with the following terms: a fixed interest at 3.75% per annum and repayable in bi-weekly payments of \$4,200 including principal and interest, with a maturity date of March 21, 2027. 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.		
	\$ 914,356	\$ 989,752
Less: current portion	79,656	75,351
Mortgage payable	\$ 834,700	\$ 914,401

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

Principal portion of long-term debt due within the next five years:

2023	\$ 79,656
2024	79,625
2025	82,657
2026	85,605
2027 and thereafter	586,813
	\$ 914,356

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, 2022, the Association has met the covenant requirements.

9. Invested in Capital Assets

	2022	2021
Capital assets, net book value	\$ 3,491,918	\$ 3,538,104
Project development costs	1,080,410	1,080,410
Less: mortgage payable	(914,356)	(989,752)
Fund balance invested in capital assets	\$ 3,657,972	\$ 3,628,762

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

10. Externally Restricted Net Assets

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

11. Internally Restricted Net Assets

The Grace Mirehouse Scholarship Fund and the Contingency Reserve Fund are internally restricted net asset that are not available for unrestricted purposes without approval of the Board of Directors. During the year ended March 31, 2022, \$1,515,721 (2021 - \$Nil) has been transferred into the Contingency Reserve Fund by the Board of Directors.

12. Interfund Transfers

In the current year, the Association transferred \$161,010 (2021 - \$183,930) to invested in capital assets as follows:

	2022	2021
General Fund (Page 24)	\$ 77,649	\$ 101,490
Aries Program (Page 31)	-	5,827
Safehouse Program (Page 47)	6,279	12,094
Services to Transition Youth to Adulthood Program (Page 44)	1,834	1,916
Youth Treatment Centre Program (a.k.a. Young Bears Lodge) (Page 35)	21,562	7,161
Overly Creative Minds Program (Page 30)	3,197	22,856
Native Youth Health and Wellness Centre (Page 40)	5,560	-
A.Y.F. Sports and Recreation Program (Page 50)	-	6,881
A&D Counselling Program (Page 34)	9,047	2,689
Native Youth Learning Centre (Page 49)	8,439	4,133
MCFD Kinnections Program (Page 43)	2,947	1,434
Day Programming (a.k.a. Cedar Walk) (Page 25)	5,928	4,855
Volunteer Mentoring for Youth Program (Page 27)	2,792	1,434
Director of Programs (Page 33)	2,996	958
Ravens Lodge (Page 52)	5,791	7,228
Jordan's Principle Services Coordinator (Page 39)	2,236	2,974
Youth and Family Mediation and Reunification Program (Page 28)	2,262	-
Community Outreach Services to Youth Program (Page 29)	1,533	-
Wellness & Cultural Engagement (Page 36)	958	-
	\$ 161,010	\$ 183,930

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

13. Administrative Fee

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

	2022	2021
Aries Program	\$ 34,032	\$ 33,376
Safehouse Program	108,717	103,059
Services to Transition Youth to Adulthood Program	20,784	20,215
Aboriginal Youth Worker Program	3,000	3,000
Youth Treatment Centre Program	104,090	84,586
Overly Creative Minds Program	20,727	20,727
Aboriginal Youth Substance Use Counsellor	8,969	8,666
Native Youth Health and Wellness Centre	10,664	7,910
A.Y.F Sports and Recreation Program	24,000	24,000
Native Youth Centre project	33,000	33,000
A&D Counselling Program	29,759	24,543
MCFD Kinnections Program	13,439	13,038
Community Outreach Services to Youth Program	36,330	35,270
Day Programming (a.k.a. Cedar Walk)	34,032	33,441
24 Hours Call Line Program	8,190	7,930
Volunteer Mentoring for Youth Program	19,441	20,125
Youth and Family Mediation and Reunification Program	12,614	12,241
Ravens Lodge	72,396	59,430
Jordan's Principle Services Coordinator	10,596	-
Wellness and Cultural Engagement	6,275	-
General Fund	17,570	10,000
	\$ 628,625	\$ 554,557

14. Safehouse Program - Donation Facilities

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

15. 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, 2022, the Association paid total remuneration of \$645,690 (2021 - \$795,762) to the top 7 (2021 - 9) 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, 2022

16. Lease Commitment

The Association's premises at 1043 Kingsway are leased under an extended contract expiring on August 31, 2027.

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

2023	\$ 40,127
2024	44,234
2025	45,118
2026	46,022
2027	<u>46,944</u>
	\$ 222,445

17. 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.

	2022	2021
General Fund	\$ 28,644	\$ 38,526
Day Programming	19,464	24,661
Volunteer Mentoring for Youth Program	6,551	16,961
Youth and Family Mediation and Reunification	7,055	9,042
Community Outreach Services to Youth Program	26,575	24,755
Overly Creative Minds Program	11,229	15,852
Aries Program	19,521	25,471
Sister Work	-	1,537
Director of Programs	7,058	9,039
A & D Counselling Program	17,508	22,176
Youth Treatment Centre Program	64,403	83,917
Wellness & Cultural Engagement Program (previously Youth Engage Reconciliation)	-	4,363
Aboriginal Youth Substance Use Counsellor	7,026	8,979
Native Youth Health and Wellness Centre	8,835	9,191
HRDC Summer Student Program	-	104
MCFD Kinnections Program	7,058	9,039
Services to Transition Youth to Adulthood Program	13,781	17,192
Aboriginal Youth Worker Program	11,288	6,185
Safehouse Program	82,616	113,469
Native Youth Learning Centre	6,538	7,984
A.Y.F. Sports and Recreation Program	6,538	13,500
Ravens Lodge	66,640	70,136
	\$ 418,328	\$ 532,079

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

18. 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 one financial institution. The Association limits its credit risk by placing its cash with major financial institutions.

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 58% (2021 - 92% - one funder) 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 relates to accounts payable and accrued liabilities and mortgage payable and arises from the possibility that the timing and amount of its cash inflows will not be sufficient to enable it to meet its financial obligations as they become due.

The Association is dependent on the receipt of funds from its related sources, whether in the form of revenue or advances. As at March 31, 2022, the Association has working capital of \$5,402,062 (2021 - \$4,082,832).

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. The Association is not exposed to significant interest rate risk.

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

19. Revenue

	2022	2021
Ministry of Child and Family Development	\$ 2,875,793	\$ 2,784,668
Vancouver Coastal Health	1,574,359	1,476,550
Donations and Fundraising	1,103,674	728,083
Vancouver Aboriginal Child and Family Services Society	736,075	734,623
Canada Emergency Wage Subsidy (Note 17)	418,328	532,079
Indigenous Services Canada	195,026	239,900
Maria Marina Foundation	130,000	130,000
Vancouver Foundation	64,726	50,000
Heritage Canada	60,000	80,000
ViaSport British Columbia Society	50,000	50,000
City of Vancouver	48,240	43,600
Hockey Helps the Homeless Vancouver	45,500	65,000
Vancouver Fraser Port Authority	30,400	15,000
Central City Foundation	24,000	-
Expense Recovery	17,852	15,239
Other grants	10,000	79,250
Provincial Health Services	9,500	7,000
Human Resources and Skills Development Canada	7,999	9,308
Interest Income	7,729	10,653
British Columbia Housing Management Commission	3,360	3,360
Coming Home Society	2,500	-
British Columbia Association of Aboriginal Friendship Centre	750	-
Ministry of Finance, B.C. Temporary Pandemic Pay	-	76,445
	\$ 7,415,811	\$ 7,130,758

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

20. Schedule of Externally Restricted Net Assets

	Net Assets Beginning of Year	Excess (Deficiency) of Revenues Over Expenses	Interfund Transfers (Note 12)	Net Assets End of Year
Aries Program (Page 31)	\$ (320,615)	\$ 5,971	\$ -	\$ (314,644)
Safehouse Program (Page 47)	210,343	49,926	(6,279)	253,990
Services to Transition Youth to Adulthood Program (Page 44)	183,989	7,787	(1,834)	189,942
Aboriginal Youth Worker Program (Page 46)	36,960	(28,504)	-	8,456
Youth Treatment Centre Program (Page 35)	542,223	32,610	(21,562)	553,271
A&D School Support Program (Page 45)	140,096	225	-	140,321
Overly Creative Minds Program (Page 30)	2,655	64,371	(3,197)	63,829
Wellness & Cultural Engagement Program (previously Youth Engage Reconciliation) (Page 36)	79,328	89,455	(958)	167,825
Aboriginal Youth Substance Use Counsellor (Page 37)	100,590	430	-	101,020
Young Wolves Lodge (Page 41)	105,174	22,181	-	127,355
Native Youth Health and Wellness Centre (Page 40)	15,870	58,655	(5,560)	68,965
Youth Engagement and Leadership Initiative	(47,540)	-	-	(47,540)
A.Y.F. Sports and Recreation Program (Page 50)	49,539	(9,687)	-	39,852
Native Youth Centre Project (Page 51)	443,165	45,728	-	488,893
A&D Counselling Program (Page 34)	(2,562)	(43,937)	(9,047)	(55,546)
Native Youth Learning Centre (Page 48)	38,021	7,929	-	45,950
MCFD Kinnections Program (Page 43)	123,290	24,233	(2,947)	144,576
Community Development Initiatives Wisdom of Elders (Page 32)	54,930	-	-	54,930
HRDC Summer Student Program (Page 42)	17,111	(6,632)	-	10,479
Community Outreach Services to Youth Program (Page 29)	(5,799)	-	-	(5,799)
Day Programming (a.k.a. Cedar Walk) (Page 25)	309,536	36,160	(1,533)	344,163
24 Hours Call Line Program (Page 26)	(151,288)	(15,669)	(5,928)	(172,885)
Volunteer Mentoring for Youth Program (Page 27)	126,841	24,294	-	151,135
Youth and Family Mediation and Reunification Program (Page 28)	36,509	3,088	(2,792)	36,805
Director of Programs (Page 33)	67,462	2,076	(2,262)	67,276
MCFD DT Fund (Page 38)	(117,144)	(17,582)	(2,996)	(137,722)
Ravens Lodge (Page 52)	72,229	(5,105)	-	67,124
Jordan's Principle Services Coordinator (Page 39)	261,873	2,919	(5,791)	259,001
	(27)	23,952	(2,236)	21,689

Urban Native Youth Association

Notes to Financial Statements

March 31, 2022

First Nation Summer Program	3,074	-	-	3,074
Tutoring/Mentoring Program	(22)	-	-	(22)
ACCESS Summer Students Program	(6,472)	-	-	(6,472)
NYLC Youth Project (Page 49)	20,658	87,371	(8,439)	99,590
Access Summer Student	(17)	-	-	(17)
Enterprise Summer Student	(2,461)	-	-	(2,461)
Theatre	4,888	-	-	4,888
Young Women's Recovery Program	20,682	-	-	20,682
	<u>\$ 2,413,089</u>	<u>\$ 462,245</u>	<u>\$ (83,361)</u>	<u>\$ 2,791,973</u>

Urban Native Youth Association

General Fund Schedule of Operations and Equity

For the year ended March 31

2022

2021

Revenue

Internal Admin Charge	\$ 628,155	\$ 554,556
Donations	459,877	548,082
Other revenue	418,328	608,524
Other Grants	64,726	54,000
Expense Recovery	37,287	36,814
Fundraising	20,229	12,696
Vancouver Coastal Health Authority	9,900	10,800
Provincial Health Services Authority	9,500	7,000
Interest income	7,729	10,653
BC Association of Ab. Friendship Centre	750	-
Indigenous Services Canada	-	147,100
City of Vancouver	-	4,420
Miscellaneous Revenue	-	250
	1,656,481	1,994,895

Expenses

Accounting and audit	58,476	67,035
Administrative (Note 13)	17,570	10,000
Advertising and promotion	35	-
Automobile	7,119	7,622
Cultural and spiritual development	-	44
Food, materials and supplies	100,972	195,493
Honoraria	12,238	1,273
Insurance	31,563	20,048
Interest and bank charges	44,457	40,280
Legal	2,995	7,073
Office	56,753	31,603
Salaries and benefits	382,109	546,116
Professional development	741	1,256
Property taxes	24,523	11,568
Rent	(191,881)	(176,707)
Repairs and maintenance	43,965	33,467
Telephone and utilities	21,399	26,380
Travel and accommodation	4,504	3,050
Utilities	16,643	12,978
	634,181	838,579

Excess of revenue over expenses

1,022,300 1,156,316

Accumulated surplus, beginning of year

1,733,789 678,963

Investment in tangible capital assets (Note 12)

(77,649) (101,490)

Transfer to internally restricted fund

(1,515,721) -

Accumulated surplus, end of year

\$ 1,162,719 \$ 1,733,789

Urban Native Youth Association

Day Programming (a.k.a. Cedar Walk) Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 340,312	\$ 329,531
Expense Recovery	4,145	2,760
Donations	2,135	2,239
	346,592	334,530
Expenses		
Administrative (Note 13)	34,032	33,441
Advertising and promotion	-	93
Automobile	1,086	1,317
Cultural and spiritual development	-	32
Food, materials and supplies	22,864	14,324
Honoraria	831	150
Insurance	4,058	2,880
Interest and bank charges	84	102
Office	1,968	2,510
Salaries and benefits	198,081	186,480
Professional development	2,261	782
Program admin	14,974	14,974
Rent	59,277	48,253
Repairs and maintenance	11,235	13,605
Telephone and utilities	5,595	5,841
Travel and accommodation	3,698	2,275
Utilities	2,217	1,729
	362,261	328,788
Excess (deficiency) of revenue over expenses	(15,669)	5,742
Accumulated deficit, beginning of year	(151,288)	(152,175)
Investment in tangible capital assets (Note 12)	(5,928)	(4,855)
Accumulated deficit, end of year	\$ (172,885)	\$ (151,288)

Urban Native Youth Association

24 Hours Call Line Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 81,900	\$ 79,303
Expenses		
Administrative (Note 13)	8,190	7,930
Automobile	282	215
Salaries and benefits	45,542	63,302
Professional development	29	-
Program admin	1,823	1,823
Repairs and maintenance	96	-
Telephone and utilities	1,644	2,729
	57,606	75,999
Excess of revenue over expenses	24,294	3,304
Accumulated surplus, beginning of year	126,841	123,537
Accumulated surplus, end of year	\$ 151,135	\$ 126,841

Urban Native Youth Association

Volunteer Mentoring for Youth Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 194,413	\$ 188,253
Donations	11,315	13,000
City of Vancouver	9,060	-
	214,788	201,253
Expenses		
Administrative (Note 13)	19,441	20,125
Automobile	575	1,030
Food, materials and supplies	16,556	6,308
Honoraria	1,450	7,948
Interest and bank charges	245	190
Legal	15,419	-
Office	3,813	2,604
Salaries and benefits	126,853	135,275
Professional development	990	(228)
Program admin	9,273	9,273
Rent	14,305	14,305
Repairs and maintenance	96	-
Telephone and utilities	1,474	1,235
Travel and accommodation	1,210	637
	211,700	198,702
Excess of revenue over expenses	3,088	2,551
Accumulated surplus, beginning of year	36,509	35,392
Investment in tangible capital assets(Note 12)	(2,792)	(1,434)
Accumulated surplus, end of year	\$ 36,805	\$ 36,509

Urban Native Youth Association

Youth and Family Mediation and Reunification Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 126,150	\$ 122,150
Donations	100	260
	126,250	122,410
Expenses		
Administrative (Note 13)	12,614	12,241
Automobile	282	215
Food, materials and supplies	7,550	4,589
Interest and bank charges	4	10
Office	2	90
Salaries and benefits	76,223	74,402
Program admin	14,609	14,609
Rent	10,500	10,500
Repairs and maintenance	96	-
Telephone and utilities	526	552
Travel and accommodation	1,768	1,724
	124,174	118,932
Excess of revenue over expenses	2,076	3,478
Accumulated surplus, beginning of year	67,462	63,984
Investment in tangible capital assets (Note 12)	(2,262)	-
Accumulated surplus, end of year	\$ 67,276	\$ 67,462

Urban Native Youth Association

Community Outreach Services to Youth Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 363,294	\$ 351,785
Donations	2,639	915
	365,933	352,700
Expenses		
Administrative (Note 13)	36,330	35,270
Automobile	676	431
Food, materials and supplies	20,960	17,510
Honoraria	180	-
Interest and bank charges	105	36
Office	64	1,217
Salaries and benefits	238,422	216,883
Professional development	1,376	(494)
Program admin	17,501	17,501
Rent	7,200	7,200
Repairs and maintenance	315	89
Telephone and utilities	2,891	2,923
Travel and accommodation	3,753	7,106
	329,773	305,672
Excess of revenue over expenses	36,160	47,028
Accumulated surplus, beginning of year	309,536	262,508
Investment in tangible capital assets (Note 12)	(1,533)	-
Accumulated surplus, end of year	\$ 344,163	\$ 309,536

Urban Native Youth Association

Overly Creative Minds Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Maria Marina Foundation	\$ 130,000	\$ 130,000
Indigenous Services Canada	85,000	85,000
Donations	52,869	9,849
	267,869	224,849
Expenses		
Administrative (Note 13)	20,727	20,727
Advertising and promotion	61	-
Automobile	-	91
Food, materials and supplies	16,229	28,080
Honoraria	4,725	5,438
Interest and bank charges	823	202
Office	266	1,888
Salaries and benefits	134,025	141,603
Professional development	950	2,421
Rent	20,000	20,000
Repairs and maintenance	1,880	1,748
Telephone and utilities	1,360	2,097
Travel and accommodation	2,452	3,968
	203,498	228,263
Excess (deficiency) of revenue over expenses	64,371	(3,414)
Accumulated surplus, beginning of year	2,655	28,925
Investment in tangible capital assets (Note 12)	(3,197)	(22,856)
Accumulated surplus, end of year	\$ 63,829	\$ 2,655

Urban Native Youth Association

Aries Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 340,312	\$ 329,531
Expense Recovery	3,815	2,010
Donations	3,000	2,100
	347,127	333,641
Expenses		
Administrative (Note 13)	34,032	33,376
Advertising and promotion	35	-
Automobile	986	611
Food, materials and supplies	24,502	20,770
Honoraria	410	-
Interest and bank charges	31	68
Office	1,731	1,526
Salaries and benefits	194,240	199,586
Professional development	903	1,486
Program admin	14,949	14,949
Rent	63,705	62,431
Repairs and maintenance	2,832	442
Telephone and utilities	2,252	2,473
Travel and accommodation	548	1,153
	341,156	338,871
Excess (deficiency) of revenue over expenses	5,971	(5,230)
Accumulated deficit, beginning of year	(320,615)	(309,558)
Investment in tangible capital assets (Note 12)	-	(5,827)
Accumulated deficit, end of year	\$ (314,644)	\$ (320,615)

Urban Native Youth Association

Wisdom of Elders Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
City of Vancouver	\$ 10,000	\$ 10,000
Expenses		
Food, materials and supplies	7,241	-
Honoraria	3,780	-
Salaries and benefits	4,801	13,844
Professional development	810	-
	16,632	13,844
Deficiency of revenue over expenses	(6,632)	(3,844)
Accumulated surplus, beginning of year	17,111	20,955
Accumulated surplus, end of year	\$ 10,479	\$ 17,111

Urban Native Youth Association

Director of Programs Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Expense Recovery	\$ 102,715	\$ 102,715
Expenses		
Automobile	300	-
Food, materials and supplies	1,693	1,029
Legal	9,860	1,445
Office	971	859
Salaries and benefits	97,431	100,052
Professional development	120	959
Rent	9,300	9,300
Repairs and maintenance	96	-
Telephone and utilities	526	531
	120,297	114,175
Deficiency of revenue over expenses	(17,582)	(11,460)
Accumulated deficit, beginning of year	(117,144)	(104,726)
Investment in tangible capital assets (Note 12)	(2,996)	(958)
Accumulated deficit, end of year	\$ (137,722)	\$ (117,144)

Urban Native Youth Association

A&D Counselling Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Vancouver Coastal Health Authority	\$ 286,993	\$ 325,644
Expenses		
Administrative (Note 13)	29,759	24,543
Cultural and spiritual development	250	-
Food, materials and supplies	17,722	7,553
Honoraria	938	-
Office	3,674	1,440
Salaries and benefits	235,286	242,546
Professional development	7,492	1,062
Rent	30,000	30,000
Telephone and utilities	2,082	3,864
Travel and accommodation	3,727	3,615
	330,930	314,623
Excess (deficiency) of revenue over expenses	(43,937)	11,021
Accumulated deficit, beginning of year	(2,562)	(10,894)
Investment in tangible capital assets (Note 12)	(9,047)	(2,689)
Accumulated deficit, end of year	\$ (55,546)	\$ (2,562)

Urban Native Youth Association

Youth Treatment Centre Program (a.k.a. Young Bears Lodge) Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Vancouver Coastal Health Authority	\$ 989,102	\$ 966,186
Donations	1,585	2,291
	990,687	968,477
Expenses		
Administrative (Note 13)	104,090	84,586
Advertising and promotion	280	70
Automobile	2,773	3,598
Food, materials and supplies	81,075	57,199
Honoraria	2,063	8,507
Insurance	5,071	8,576
Interest and bank charges	72	91
Legal	1,051	2,319
Office	6,772	3,140
Professional development	11,378	11,886
Property taxes	7,638	6,910
Rent	(543)	(722)
Repairs and maintenance	70,825	7,150
Salaries and benefits	641,376	618,551
Telephone and utilities	5,502	5,679
Travel and accommodation	14,740	10,402
Utilities	3,914	2,974
	958,077	830,916
Excess of revenue over expenses	32,610	137,561
Accumulated surplus, beginning of year	542,223	411,823
Investment in tangible capital assets (Note 12)	(21,562)	(7,161)
Accumulated surplus, end of year	\$ 553,271	\$ 542,223

Urban Native Youth Association

Wellness & Cultural Engagement Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Donations	\$ 136,665	\$ -
Vancouver Fraser Port Authority	20,000	-
	156,665	-
Expenses		
Administrative (Note 13)	6,275	-
Food, materials and supplies	816	-
Honoraria	(210)	-
Interest and bank charges	1,151	-
Rent	5,000	-
Salaries and benefits	54,390	17,410
Telephone and utilities	588	-
Travel and accommodation	(800)	-
	67,210	17,410
Excess (deficiency) of revenue over expenses	89,455	(17,410)
Accumulated surplus, beginning of year	79,328	96,738
Investment in tangible capital assets (Note 12)	(958)	-
Accumulated surplus, end of year	\$ 167,825	\$ 79,328

Urban Native Youth Association

Aboriginal Youth Substance Use Counsellor Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Vancouver Coastal Health Authority	\$ 100,437	\$ 96,971
Expenses		
Administrative (Note 13)	8,969	8,666
Food, materials and supplies	3,637	3,192
Insurance	-	597
Office	226	157
Salaries and benefits	73,906	69,461
Professional development	-	170
Rent	12,000	12,000
Telephone and utilities	734	733
Travel and accommodation	535	670
	100,007	95,646
Excess of revenue over expenses	430	1,325
Accumulated surplus, beginning of year	100,590	99,265
Accumulated surplus, end of year	\$ 101,020	\$ 100,590

Urban Native Youth Association

MCFD DT Fund Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue	\$ -	
Expenses		
Office	5,105	18,722
Deficiency of revenue over expenses	(5,105)	(18,722)
Accumulated surplus, beginning of year	72,229	90,951
Accumulated surplus, end of year	\$ 67,124	\$ 72,229

Urban Native Youth Association

Jordan's Principle Services Coordinator Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Indigenous Services Canada	\$ 110,026	\$ 7,800
Expenses		
Administrative (Note 13)	10,596	-
Automobile	143	-
BC Health Tax	206	-
Employee Benefits	3,070	-
Food, materials and supplies	131	3,600
Office	1,025	-
Program Manager/Coordinator's Salary	54,076	-
Receiver General CPP	2,793	-
Receiver General EI	1,158	-
Rent	12,000	-
Telephone and utilities	526	53
Travel and accommodation	225	1,200
WCB	125	-
	86,074	4,853
Excess of revenue over expenses	23,952	2,947
Accumulated deficit, beginning of year	(27)	-
Investment in tangible capital assets (Note 12)	(2,236)	(2,974)
Accumulated surplus (deficit), end of year	\$ 21,689	\$ (27)

Urban Native Youth Association

Native Youth Health and Wellness Centre Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Vancouver Coastal Health Authority	\$ 187,927	\$ 76,949
Donations	50,919	42,089
	238,846	119,038
Expenses		
Administrative (Note 13)	10,664	7,910
Food, materials and supplies	30,294	8,271
Honoraria	441	159
Insurance	1,803	742
Interest and bank charges	517	350
Office	4,386	1,974
Salaries and benefits	90,922	60,543
Rent	18,000	18,000
Repairs and maintenance	14,007	16,061
Telephone and utilities	5,522	2,028
Travel and accommodation	3,135	1,291
Utilities	500	1,000
	180,191	118,329
Excess of revenue over expenses	58,655	709
Accumulated surplus, beginning of year	15,870	15,161
Investment in tangible capital assets (Note 12)	(5,560)	-
Accumulated surplus, end of year	\$ 68,965	\$ 15,870

Urban Native Youth Association

Young Women's Recovery Program (a.k.a. Young Wolves Lodge) Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue	\$ -	\$ -
Expenses		
Insurance	5,352	4,080
Property management fee	3,227	3,261
Property taxes	6,583	5,915
Rent	(39,109)	(39,780)
Repairs and maintenance	1,766	-
	(22,181)	(26,524)
Excess of revenue over expenses	22,181	26,524
Accumulated surplus, beginning of year	105,174	78,650
Accumulated surplus, end of year	\$ 127,355	\$ 105,174

Urban Native Youth Association

HRDC Summer Student Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Human Resources and Skills Development Canada	\$ 7,999	\$ 9,308
Expenses		
Salaries and benefits	7,999	9,308
Excess of revenue over expenses	-	-
Accumulated deficit, beginning of year	(5,799)	(5,799)
Accumulated deficit, end of year	\$ (5,799)	\$ (5,799)

Urban Native Youth Association

MCFD Kinnections Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 134,388	\$ 130,132
Donations	940	250
	135,328	130,382
Expenses		
Administrative (Note 13)	13,439	13,038
Automobile	282	215
Food, materials and supplies	5,450	3,422
Honoraria	961	1,081
Interest and bank charges	36	9
Office	623	1,980
Salaries and benefits	74,221	75,669
Professional development	86	-
Program admin	8,043	8,043
Rent	6,695	6,695
Repairs and maintenance	96	-
Telephone and utilities	896	632
Travel and accommodation	267	186
	111,095	110,970
Excess of revenue over expenses	24,233	19,412
Accumulated surplus, beginning of year	123,290	105,312
Investment in tangible capital assets (Note 12)	(2,947)	(1,434)
Accumulated surplus, end of year	\$ 144,576	\$ 123,290

Urban Native Youth Association

Services to Transition Youth to Adulthood Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 207,849	\$ 201,260
Donations	1,150	890
	208,999	202,150
Expenses		
Administrative (Note 13)	20,784	20,215
Automobile	1,617	678
Food, materials and supplies	11,988	7,356
Honoraria	-	30
Interest and bank charges	45	36
Office	(24)	264
Salaries and benefits	136,338	133,185
Program admin	12,311	12,311
Rent	10,500	10,500
Repairs and maintenance	96	-
Telephone and utilities	1,051	1,263
Travel and accommodation	6,506	4,056
	201,212	189,894
Excess of revenue over expenses	7,787	12,256
Accumulated surplus, beginning of year	183,989	173,649
Investment in tangible capital assets (Note 12)	(1,834)	(1,916)
Accumulated surplus, end of year	\$ 189,942	\$ 183,989

Urban Native Youth Association

A&D School Support Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Donations	\$ -	\$ 1,285
Expenses		
Interest and bank charges	25	50
Professional development	(250)	-
	(225)	50
Excess of revenue over expenses	225	1,235
Accumulated surplus, beginning of year	140,096	138,861
Accumulated surplus, end of year	\$ 140,321	\$ 140,096

Urban Native Youth Association

Aboriginal Youth Worker Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
City of Vancouver	\$ 29,180	\$ 29,180
Donations	9,793	6,592
	38,973	35,772
Expenses		
Administrative (Note 13)	3,000	3,000
Interest and bank charges	111	263
Office	1,325	254
Food, materials and supplies	1,729	1,697
Travel and accommodation	2,425	1,000
Salaries and benefits	58,887	65,582
	67,477	71,796
Deficiency of revenue over expenses	(28,504)	(36,024)
Accumulated surplus, beginning of year	36,960	72,984
Accumulated surplus, end of year	\$ 8,456	\$ 36,960

Urban Native Youth Association

Safehouse Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Ministry of Children and Family Development	\$ 1,087,177	\$ 1,052,723
Donations	18,434	7,181
Other Grants	10,000	-
Miscellaneous Revenue	3,360	3,360
Expense Recovery	600	600
	1,119,571	1,063,864
Expenses		
Administrative (Note 13)	108,717	103,059
Advertising and promotion	648	45
Automobile	347	575
Food, materials and supplies	58,208	58,721
Honoraria	(500)	500
Insurance	3,617	6,203
Interest and bank charges	566	293
Legal	5,245	1,928
Office	6,430	7,912
Salaries and benefits	817,098	711,597
Professional development	7,822	2,041
Program admin	37,226	37,226
Rent	(7,227)	(7,235)
Repairs and maintenance	10,845	9,823
Telephone and utilities	6,550	4,614
Travel and accommodation	14,053	4,246
	1,069,645	941,548
Excess of revenue over expenses	49,926	122,316
Accumulated surplus, beginning of year	210,343	100,121
Investment in tangible capital assets (Note 12)	(6,279)	(12,094)
Accumulated surplus, end of year	\$ 253,990	\$ 210,343

Urban Native Youth Association

Youth Learning Centre Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Donations	\$ 8,827	\$ -
Expenses		
Salaries and benefits	898	-
Excess of revenue over expenses	7,929	-
Accumulated surplus, beginning of year	38,021	38,021
Accumulated surplus, end of year	\$ 45,950	\$ 38,021

Urban Native Youth Association

Native Youth Learning Centre Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Donations	\$ 182,782	\$ 4,783
Vancouver Fraser Port Authority	10,400	15,000
Other Grants	-	75,000
Expense Recovery	-	1,050
	193,182	95,833
Expenses		
Food, materials and supplies	31,675	10,166
Honoraria	180	172
Interest and bank charges	681	-
Office	1,775	496
Salaries and benefits	67,282	64,727
Professional development	-	359
Travel and accommodation	4,218	3,760
	105,811	79,680
Excess of revenue over expenses	87,371	16,153
Accumulated surplus, beginning of year	20,658	8,638
Investment in tangible capital assets (Note 12)	(8,439)	(4,133)
Accumulated surplus, end of year	\$ 99,590	\$ 20,658

Urban Native Youth Association

A.Y.F. Sports and Recreation Program Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Other Grants	\$ 105,500	\$ 145,000
Government of Canada	50,000	50,000
Donations	37,092	9,179
	192,592	204,179
Expenses		
Administrative (Note 13)	24,000	24,000
Automobile	1,415	592
Food, materials and supplies	16,241	21,908
Honoraria	1,400	-
Insurance	3,057	2,538
Interest and bank charges	1,696	329
Office	151	345
Salaries and benefits	123,680	113,448
Professional development	8,320	1,280
Rent	12,225	12,225
Repairs and maintenance	290	185
Telephone and utilities	2,267	1,557
Travel and accommodation	7,537	7,900
	202,279	186,307
Excess (deficiency) of revenue over expenses	(9,687)	17,872
Accumulated surplus, beginning of year	49,539	38,548
Investment in tangible capital assets (Note 12)	-	(6,881)
Accumulated surplus, end of year	\$ 39,852	\$ 49,539

Urban Native Youth Association

Native Youth Centre Project Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Donations	\$ 100,157	\$ 64,018
Coming Home Society	2,500	-
	102,657	64,018
Expenses		
Administrative (Note 13)	33,000	33,000
Consulting fees	22,340	-
Interest and bank charges	1,107	682
Legal	-	3,285
Salaries and benefits	-	13,192
Telephone and utilities	482	530
	56,929	50,689
Excess of revenue over expenses	45,728	13,329
Accumulated surplus, beginning of year	443,165	429,836
Accumulated surplus, end of year	\$ 488,893	\$ 443,165

Urban Native Youth Association

Ravens Lodge Schedule of Operations and Equity

For the year ended March 31	2022	2021
Revenue		
Vancouver Aboriginal Child and Family Service Soc	\$ 736,075	\$ 734,623
Central City Foundation	24,000	-
Donations	3,165	385
	763,240	735,008
Expenses		
Administrative (Note 13)	72,396	59,430
Advertising and promotion	105	-
Automobile	6,686	4,475
Food, materials and supplies	28,507	24,382
Honoraria	(100)	100
Insurance	4,917	7,917
Interest and bank charges	125	14
Legal	24,073	690
Office	2,092	2,446
Salaries and benefits	597,091	540,936
Professional development	(120)	1,763
Property taxes	6,142	5,868
Rent	(448)	(595)
Repairs and maintenance	4,635	4,335
Telephone and utilities	5,997	7,227
Travel and accommodation	5,431	2,611
Utilities	2,792	2,352
	760,321	663,951
Excess of revenue over expenses	2,919	71,057
Accumulated surplus, beginning of year	261,873	198,044
Investment in tangible capital assets (Note 12)	(5,791)	(7,228)
Accumulated surplus, end of year	\$ 259,001	\$ 261,873
