

**B.C. Association of Aboriginal
Friendship Centres
Financial Statements**
For the year ended March 31, 2018

B.C. Association of Aboriginal Friendship Centres Contents

For the year ended March 31, 2018

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Independent Auditors' Report

To the Members of B.C. Association of Aboriginal Friendship Centres:

We have audited the accompanying financial statements of B.C. Association of Aboriginal Friendship Centres, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of B.C. Association of Aboriginal Friendship Centres as at March 31, 2018 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The unaudited supplementary information included in Schedules 1 to 28 and the unaudited Summary of Changes in Programs Surplus (Deficit) is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in Canada.

Report on Other Legal and Regulatory Requirements

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

Surrey, British Columbia

July 6, 2018

MNP LLP

Chartered Professional Accountants

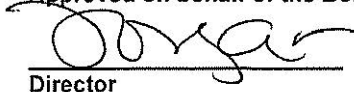
B.C. Association of Aboriginal Friendship Centres

Statement of Financial Position

As at March 31, 2018

	2018	2017
Assets		
Current		
Cash	2,862,625	2,872,744
Restricted cash (Note 3)	988,195	1,194,070
Accounts receivable	718,954	1,499,601
GST recoverable	62,964	33,493
Prepaid expenses	64,275	32,129
	4,697,013	5,632,037
Capital assets (Note 4)	1,380,031	1,433,162
	6,077,044	7,065,199
Liabilities		
Current		
Accounts payable and accruals	652,721	2,487,889
Deferred contributions (Note 5)	3,326,715	2,920,212
Current portion of long-term debt (Note 6)	29,611	34,603
	4,009,047	5,442,704
Long-term debt (Note 6)	1,054,519	1,093,221
	5,063,566	6,535,925
Credit arrangements (Note 7)		
Commitments (Note 8)		
Net Assets		
Invested in capital assets	295,901	305,338
Unrestricted	717,577	223,936
	1,013,478	529,274
	6,077,044	7,065,199

Approved on behalf of the Board


Director


Director

The accompanying notes are an integral part of these financial statements

B.C. Association of Aboriginal Friendship Centres

Statement of Operations

For the year ended March 31, 2018

	2018	2017
Revenue		
Conference and other income	743,057	475,276
Contract revenue	13,131,936	15,812,655
Grant revenue	643,541	2,414,477
Interest revenue	48,695	39,081
Membership dues	12,500	12,500
	14,579,729	18,753,989
Expenses		
Amortization	53,131	53,313
Bank charges and interest	6,224	10,115
Capacity building	-	18,083
Committee participation	305,338	241,584
Communication	17,745	24,124
Community projects	7,528,351	11,793,751
Computer and IT support	67,298	36,763
Conference expense	780,940	1,080,164
Conference promotion	7,937	9,877
Equipment leasing	8,666	5,136
Insurance	20,623	18,363
Interest on long-term debt	43,466	42,553
Occupancy costs	161,910	115,057
Office and overhead	39,014	45,861
Outside services	14,833	76,591
Professional fees	34,081	103,201
Program activities	3,197,197	2,882,554
Travel	116,233	153,367
Wages and benefits - association staff (Note 9)	1,166,145	1,430,281
Wages and benefits - host agency staff	526,393	541,219
	14,095,525	18,681,957
Excess of revenue over expenses	484,204	72,032

The accompanying notes are an integral part of these financial statements

B.C. Association of Aboriginal Friendship Centres
Statement of Changes in Net Assets

For the year ended March 31, 2018

	<i>Invested in capital assets</i>	<i>Unrestricted</i>	<i>2018</i>	<i>2017</i>
Net assets, beginning of year	305,338	223,936	529,274	457,242
Excess of revenue over expenses	(53,131)	537,335	484,204	72,032
Principal repayments of long-term debt	43,694	(43,694)	-	-
Net assets, end of year	295,901	717,577	1,013,478	529,274

The accompanying notes are an integral part of these financial statements

B.C. Association of Aboriginal Friendship Centres

Statement of Cash Flows

For the year ended March 31, 2018

	2018	2017
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	484,204	72,032
Amortization	53,131	53,313
	537,335	125,345
Changes in working capital accounts		
Accounts receivable	780,647	(28,547)
GST recoverable	(29,471)	19,571
Prepaid expenses	(32,146)	26,133
Accounts payable and accruals	(1,835,168)	1,498,425
Deferred contributions	406,503	(1,153,713)
	(172,300)	487,214
Financing		
Repayments of long-term debt	(43,694)	(33,780)
Investing		
Purchase of capital assets	-	(2,500)
Increase (decrease) in cash resources	(215,994)	450,934
Cash resources, beginning of year	4,066,814	3,615,880
Cash resources, end of year	3,850,820	4,066,814
Cash resources are composed of:		
Cash	2,862,625	2,872,744
Restricted cash	988,195	1,194,070
	3,850,820	4,066,814

The accompanying notes are an integral part of these financial statements

B.C. Association of Aboriginal Friendship Centres

Notes to the Financial Statements

For the year ended March 31, 2018

1. Incorporation and nature of the association

B.C. Association of Aboriginal Friendship Centres (the "Organization") was incorporated under the Society Act of British Columbia and is registered as a not-for-profit organization and thus is exempt from income taxes under the Income Tax Act ("the Act"). In order to maintain its status as a registered not-for-profit organization under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Organization's primary objective is to promote the betterment of Aboriginal friendship centres in the Province of British Columbia.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Controlled entity

The Association has elected to not consolidate the accounts of B.C. Aboriginal Foundation (the "Foundation"), an entity controlled by the Association by virtue of common directors. A summary of the financial position and operations of the Foundation as at March 31, 2018 and for the year then ended is included in Note 10.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as revenue when earned.

Membership dues are recognized as revenue when earned and collection is reasonably assured.

Funds received through conference registrations and other sources are recognized when the services have been provided and collection is reasonably assured.

Cash

Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Capital assets

Purchased capital assets are initially recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

Building	4 %
Computer equipment	20 %
Office equipment	20 %

Contributed services

Contributions of services by volunteers are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the services are used in the normal course of the Organization's operations and would otherwise have been provided. If the fair value of contributed services are not determinable, the contributions are not reflected in the financial statements.

B.C. Association of Aboriginal Friendship Centres
Notes to the Financial Statements
For the year ended March 31, 2018

2. **Significant accounting policies** (continued from previous page)

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions* (Note 10).

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year. The Association's financial assets and liabilities are subsequently measured at amortized cost, with transaction costs and financing fees added to the carrying amount of the financial instruments.

Financial asset impairment

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses. The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenues over expenses in the year the reversal occurs.

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of the long-lived asset is not recoverable if the carrying amount exceeds the sum of the undiscounted future cash flows from its use and disposal. If the carrying amount is not recoverable, impairment is then measured at the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using prices for similar items. Any impairment is included in excess of revenues over expenses for the year.

B.C. Association of Aboriginal Friendship Centres Notes to the Financial Statements

For the year ended March 31, 2018

3. Restricted cash

	<i>2018</i>	<i>2017</i>
Province of B.C. Gaming Branch - externally restricted	978,332	1,193,735
First Citizens Fund - externally restricted	9,863	335
	988,195	1,194,070

4. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2018 Net book value</i>	<i>2017 Net book value</i>
Land	487,512	-	487,512	487,512
Building	1,032,260	168,645	863,615	902,861
Computer equipment	44,122	37,504	6,618	10,713
Office equipment	69,659	47,373	22,286	32,076
	1,633,553	253,522	1,380,031	1,433,162

B.C. Association of Aboriginal Friendship Centres Notes to the Financial Statements

For the year ended March 31, 2018

5. Deferred contributions

Deferred contributions consist of unspent contributions, received from various government ministries for specific contractual obligations or programs. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made.

Changes in deferred contributions are as follows:

	<i>Beginning Balance</i>	<i>Contributions Received</i>	<i>Revenue Recognized</i>	2018	2017
Indigenous and Northern Affairs Canada	-	407,419	(407,419)	-	-
Ministry of Children and Family Development	69,418	-	(14,200)	55,218	69,418
National Association of Friendship Centres	1,069,659	5,779,744	(4,849,862)	1,999,541	1,069,659
	1,139,077	6,187,163	(5,271,481)	2,054,759	1,139,077

Changes in deferred contributions for specific programs are as follows:

Indigenous and Northern Affairs Canada	-	300,000	(300,000)	-	-
First Nations Health Authority	-	780,000	(780,000)	-	-
Ministry of Indigenous Relations and Reconciliation	-	2,643,600	(2,203,253)	440,347	-
Ministry of Children and Family Development	-	469,666	(469,666)	-	-
Ministry of Community, Sport and Cultural Development	253,318	1,400,000	(1,653,318)	-	253,318
Ministry of Health	203,494	1,086,891	(1,094,255)	196,130	203,494
Ministry of Jobs, Trade & Technology	10,558	264,687	(264,687)	10,558	10,558
Ministry of Social Development and Social Innovation	-	135,000	(135,000)	-	-
Non-government agencies	189,747	628,638	(533,527)	284,858	189,747
Province of B.C. Gaming Branch	1,124,018	250,000	(1,066,248)	307,770	1,124,018
Status of Women Canada	-	36,333	(4,040)	32,293	-
	1,781,135	7,994,815	(8,503,994)	1,271,956	1,781,135
Total deferred contributions	2,920,212	14,181,978	(13,775,475)	3,326,715	2,920,212

B.C. Association of Aboriginal Friendship Centres Notes to the Financial Statements

For the year ended March 31, 2018

6. Long-term debt

	2018	2017
Vancity Savings Credit Union mortgage, payable in monthly instalments of \$7,391 including interest at the rate of 5.450% per annum, due April 2023 with a promissory note in the amount of \$1,250,000 (2017 - \$1,250,000), pledged as security	1,084,130	1,127,824
Less: Current portion	29,611	34,603
	1,054,519	1,093,221

Principal repayments on long-term debt in each of the next five years are estimated as follows:

2019	29,611
2020	32,145
2021	33,941
2022	35,838
2023	37,840
Thereafter	914,755
	1,084,130

The terms of the long-term debt require that certain measurable covenants be met. As at March 31, 2018, the Organization has met these covenants.

It is management's view that the Organization will not violate covenants at future compliance dates within one year of the statement of financial position date.

7. Credit arrangements

At March 31, 2018, the Organization had access to a line of credit of \$100,000 (2017 - \$100,000), which was not drawn upon (2017 - \$NIL). The line of credit is due on demand and bears interest at the financial institution's prime lending rate plus 1.2% (2017 - 1.2%). The following has been secured in connection with this line of credit:

- General security agreement, creating a first security charge over the Association's present and future assets;
- Environmental indemnity agreement;
- Evidence of adequate property insurance, with first loss payable to Vancity Savings Credit Union.

8. Commitments

The Organization has entered into various lease agreements maturing in fiscal 2020 for the rental of equipment and premises with estimated minimum annual payments as follows:

2019	13,743
2020	12,600
	26,343

9. Employee compensation

During the year ended March 31, 2018, the Association paid total remuneration of \$628,090 to its six highest remunerated employees whose salaries were greater than \$75,000.

B.C. Association of Aboriginal Friendship Centres

Notes to the Financial Statements

For the year ended March 31, 2018

10. Controlled entity and related party transactions

The Association exercises control over the Foundation by virtue of common board members.

The Foundation was established to receive gifts, bequests, funds and property, beneficially, or as a trustee or agent, to hold, invest, develop, manage, accumulate and administer funds and property for the purpose of disbursing funds and property exclusively to the Association and other qualified donees. The Foundation was incorporated under the Society Act of British Columbia and is a registered charity pursuant to the Act.

The unaudited financial summary of this entity as at March 31, 2018 and for the year then ended are as follows:

	2018	2017
Total assets	39,322	38,417
Total liabilities	(33,429)	(33,429)
Net assets	5,893	4,988
Total revenues	904	20,587
Total distributions to B.C. Association of Aboriginal Friendship Centres	-	(20,000)
Excess of revenue over expenses	904	587
Total net cash flows	904	(19,413)

During the year, the Association received grant revenue totaling \$NIL (2017 - \$20,000) from the Foundation.

Cash flow information has not been presented as management considers that it would provide no additional meaningful information.

11. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

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's main credit risk relates to its accounts receivable. The Association believes its credit risk is low due to the receivable balance being comprised of contributions receivable from government agencies and other not-for-profit donors.

As accounts receivable is primarily comprised of government funding, there is no significant credit risk associated with this balance. There is no significant change in exposure to credit risk in the current period from that of prior periods.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Organization is exposed to interest rate cash flow risk with respect to its long-term debt and available credit arrangements.

There is no significant change in exposure to interest rate risk in the current period from that of prior periods.

B.C. Association of Aboriginal Friendship Centres

Notes to the Financial Statements

For the year ended March 31, 2018

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to borrow funds from financial institutions or other creditors, for which repayment is required at various maturity dates.

During the year, the Organization's exposure to liquidity risk increased in comparison to prior year due to an increase in the Association's financial liabilities.

12. Economic dependence

The Association receives a major portion of its revenues pursuant to funding arrangements with various government ministries. The funding can be withheld or cancelled if the Association does not observe certain established guidelines. The Association's ability to continue viable operations is dependent upon compliance with criteria within government guidelines and its ability to maintain these funding arrangements. As at the date of these financial statements the Association believes that it is in compliance with these guidelines.

13. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

B.C. Association of Aboriginal Friendship Centres

For the year ended March 31, 2018

Summary of Changes in Programs Surplus (Deficit) (Unaudited)

	<i>Surplus (Deficit) as at March 31, 2017</i>	<i>Revenues</i>	<i>Expenses</i>	<i>Excess (Deficiency) of Revenues Over Expenses</i>	<i>Interfund Transfers</i>	<i>Surplus (Deficit) as at March 31, 2018</i>	<i>INAC Funding Included in Revenues</i>
1. General	155,286	496,903	(549,173)	(52,270)	9,437	112,453	-
2. Gathering Our Voices	319	1,266,912	(1,082,202)	184,710	-	185,029	300,000
3. Gaming Grant	-	189,897	(189,897)	-	-	-	-
4. Aboriginal Infant Development Program	(1,087)	383,867	(379,709)	4,158	-	3,071	-
5. Midwifery and Doula Training	3,820	184,680	(184,680)	-	-	3,820	-
6. Health Policy Table	-	168,726	(167,242)	1,484	-	1,484	-
7. First Citizen's Fund	335	693,128	(693,128)	-	-	335	-
8. Economic Empowerment of BC's Aboriginal Youth	-	-	-	-	-	-	-
9. MARR Capacity	-	135,000	(135,000)	-	-	-	-
10. Aboriginal Sports and Recreation Partners Council	(520)	4,701,735	(4,465,060)	236,675	-	236,155	-
11. Urban Aboriginal Youth Collective	-	45,000	(45,000)	-	-	-	-
12. Post Secondary Student Support Program	-	407,419	(407,419)	-	-	-	407,419
13. Off-reserve Aboriginal Action Plan	-	150,000	(150,000)	-	-	-	-
14. Ending Violence	-	850,000	(800,694)	49,306	-	49,306	-
15. Canadian Partnership Against Cancer	-	-	-	-	-	-	-
16. Community Capacity Support	-	4,390,285	(4,390,285)	-	-	-	4,390,285
17. Urban Partnership	-	289,145	(289,145)	-	-	-	289,145
18. Permanency Planning	-	-	-	-	-	-	-
19. Northern Corridor Skills Development	-	280,654	(280,654)	-	-	-	-
20. Aboriginal non Profit BC	-	150,463	(115,322)	35,141	-	35,141	-
21. Social Enterprise	-	-	-	-	-	-	-
22. Funding Conference	-	-	-	-	-	-	-
23. Status of Women	-	4,040	(4,040)	-	-	-	-
24. 3 C Challenge	-	50,000	(50,000)	-	-	-	-
25. Provincial Welfare Training	-	14,880	(14,880)	-	-	-	-
26. Poverty Reduction	-	135,000	(135,000)	-	-	-	-
27. Program and Services	-	120,432	(120,432)	-	-	-	-
28. Urban Aboriginal Knowledge Network	-	25,000	-	25,000	-	25,000	-
29. Family Literacy	65,783	-	-	-	-	65,783	-
	223,936	15,133,166	(14,648,962)	484,204	9,437	717,577	5,386,849

B.C. Association of Aboriginal Friendship Centres
Schedule 1 - General Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue		
Administrative fees	357,907	363,309
Conference and other income	14,567	25,311
Contract revenue	74,862	79,457
Interest revenue	36,539	30,494
Membership dues	12,500	12,500
Revenue from programs	528	-
	496,903	511,071
Expenses		
Amortization	53,131	53,313
Bank charges and interest	4,009	7,392
Committee participation	182,176	111,044
Communication	(1,037)	257
Computer and IT support	4,256	134
Insurance	7,790	7,664
Interest on long-term debt	43,466	42,553
Office and overhead	1,083	4,548
Outside services	(53)	41,073
Professional fees	9,081	55,250
Program activities	18,443	2,501
Salaries and benefits	183,657	62,162
Special events	59	69
Travel	43,108	52,972
	549,169	440,932
Excess (deficiency) of revenue over expenses	(52,266)	70,139

B.C. Association of Aboriginal Friendship Centres
Schedule 2 - Gathering Our Voices Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue		
Conference and other income	188,912	198,630
Grant revenue	13,000	10,000
INAC and other	870,000	878,100
Revenue from programs	195,000	45,000
	1,266,912	1,131,730
Expenses		
Administration	115,000	115,250
Bank charges and interest	2,097	1,852
Capacity building	-	4,000
Committee participation	2,090	-
Communication	1,127	1,314
Computer and IT support	26,228	820
Conference expense	594,763	607,275
Conference promotion	7,937	9,877
Insurance	750	-
Occupancy costs	70,926	20,222
Office and overhead	9,867	1,632
Program activities	64,689	50,000
Salaries and benefits	174,906	319,836
Travel	11,822	-
	1,082,202	1,132,078
Excess (deficiency) of revenue over expenses	184,710	(348)

B.C. Association of Aboriginal Friendship Centres
Schedule 3 - Gaming Grant Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue		
Grant revenue	188,660	253,570
Interest revenue	1,237	3,186
	189,897	256,756
Expenses		
Administration	27,072	27,072
Capacity building	-	12,685
Community projects	-	1
Committee participation	17,223	10,009
Communication	736	4,540
Computer and IT support	-	348
Occupancy costs	11,922	11,922
Office and overhead	3,901	5,702
Program activities	5,000	-
Salaries and benefits	116,418	157,503
Travel	7,625	26,974
	189,897	256,756
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 4 - Aboriginal Infant Development Program Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue		
Contract revenue	369,666	657,825
Grant revenue	14,201	63,091
Conference and other income	-	47,242
	383,867	768,158
Expenses		
Administration	19,200	19,200
Bank charges and interest	15	-
Committee participation	7,679	19,875
Communication	8,847	10,088
Community projects	15,361	925
Computer and IT support	26,359	2,933
Conference expense	-	81,888
Occupancy costs	13,000	12,996
Office and overhead	4,414	3,962
Program activities	62,834	373,914
Training for community engagement coordinators	194,213	205,330
Travel	27,787	32,159
	379,709	763,270
Excess of revenue over expenses	4,158	4,888

B.C. Association of Aboriginal Friendship Centres
Schedule 5 - Midwifery and Doula Training Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Grant revenue		
Contract revenue	184,680	220,375
Grant revenue	-	214,375
	184,680	434,750
Expenses		
Administration	5,000	2,917
Communication	500	-
Community projects	132,860	346,206
Computer and IT support	-	4,540
Occupancy costs	4,500	2,835
Office and overhead	-	5,047
Program activities	19,307	618
Salaries and benefits	22,513	70,865
Travel	-	1,717
	184,680	434,745
Excess of revenue over expenses	-	5

B.C. Association of Aboriginal Friendship Centres
Schedule 6 - Health Policy Table Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue	168,726	200,000
Expenses		
Administration	15,000	15,000
Committee participation	(1,483)	12,611
Communication	2,775	2,484
Computer and IT support	1,800	1,800
Conference expense	-	45,000
Occupancy costs	10,200	10,200
Office and overhead	182	62
Program activities	45,000	-
Salaries and benefits	93,768	107,699
Travel	-	5,146
	167,242	200,002
Excess (deficiency) of revenue over expenses	1,484	(2)

B.C. Association of Aboriginal Friendship Centres
Schedule 7 - First Citizen's Fund Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue		
Contract revenue	692,600	752,600
Interest revenue	528	335
	693,128	752,935
Expenses		
Bank charges and interest	10	-
Capacity building	-	1,398
Community projects	567,000	698,000
Occupancy costs	12,600	8,600
Program activities	1,778	-
Salaries and benefits	111,740	46,000
	693,128	753,998
Excess (deficiency) of revenue over expenses	-	(1,063)

B.C. Association of Aboriginal Friendship Centres
Schedule 8 - Economic Empowerment of BC's Aboriginal Youth Revenues and Expenses
(Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	-	54,450
Expenses		
Administration	-	7,500
Committee participation	-	4,122
Community projects	-	24,329
Office and overhead	-	4,417
Program activities	-	12,774
Salaries and benefits	-	1,287
	-	54,429
Excess of revenue over expenses	-	21

B.C. Association of Aboriginal Friendship Centres
Schedule 9 - MARR Capacity Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	135,000	135,000
Expenses		
Committee participation	11,750	-
Communication	1,200	1,027
Occupancy costs	6,800	5,890
Program activities	23,786	29,747
Salaries and benefits	84,999	98,336
Travel	6,465	-
	135,000	135,000
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 10 - Aboriginal Sports and Recreation Partners Council Revenues and Expenses
(Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue		
Conference and other income	539,578	84,093
Contract revenue	3,724,085	1,950,636
Grant revenue		
Gaming	427,681	847,412
Other	-	126,029
Interest revenue	10,391	5,067
	4,701,735	3,013,237
Expenses		
Program activities:		
- Aboriginal Healthy Living	733,597	839,500
- Community SRPA	344,080	321,286
- Equipment grant program	190,875	27,764
- NAIG - Team BC	1,312,498	239,929
- NAHC	167,229	-
- Physical activity strategy	270,688	81,136
- Provincial championship and sport development	130,823	144,422
- Regional committee support and engagement	53,753	48,649
- Regional coordinators	382,422	339,054
- Team BC	109,700	114,074
- Youth first - Junior Eagles	79,464	80,041
Core activities:		
- Accounting and legal	25,000	45,951
- Administration	50,000	50,000
- Bank charges and interest	93	50
- Computer and IT support	2,521	10,804
- Committee participation	1,125	-
- Conference expense	186,118	225,311
- Insurance	12,083	10,699
- Occupancy costs	10,962	13,892
- Office and overheads	26,940	16,022
- Outside services	15,372	35,518
- Salaries and benefits	347,594	354,071
- Travel	12,125	16,702
	4,465,062	3,014,875
Excess (deficiency) of revenue over expenses	236,673	(1,638)

B.C. Association of Aboriginal Friendship Centres
Schedule 11 - Urban Aboriginal Youth Collective Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract Revenue	45,000	36,000
Expenses		
Committee participation	9,899	-
Program activities	1,101	3,175
Salaries and benefits	34,000	32,825
	45,000	36,000
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 12 - Post Secondary Student Support Program Revenues and Expenses
(Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue - INAC	407,419	354,662
Expenses		
Salaries	35,466	32,242
Student bursaries	371,953	322,420
	407,419	354,662
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 13 - Off-Reserve Aboriginal Action Plan Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	150,000	100,000
Expenses		
Conference expense	-	50,183
ORAAP implementation and engagement:		
- Committee participation	-	683
- Implementation	-	45,000
- Travel	-	377
Program activities	150,000	3,757
	150,000	100,000
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 14 - Ending Violence Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue	850,000	900,000
Expenses		
Communication	-	207
Community projects	730,695	795,026
Office and overhead	49	-
Program activities	-	91,290
Salaries and benefits	69,950	13,480
	800,694	900,003
Excess (deficiency) of revenue over expenses	49,306	(3)

B.C. Association of Aboriginal Friendship Centres
Schedule 15 - Canadian Partnership Against Cancer Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	-	37,500
Expenses		
Salaries and benefits	-	36,887
Travel	-	613
	-	37,500
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 16 - Community Capacity Support Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue - INAC	4,390,285	4,774,725
Expenses		
Administration	74,500	34,010
Communication	2,188	1,891
Community projects	4,161,799	4,496,725
Computer and IT support	815	9,009
Occupancy costs	15,000	15,000
Office and overhead	634	6,382
Professional fees	-	2,000
Program activities	5,182	52,913
Salaries	130,167	156,795
	4,390,285	4,774,725
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 17 - Urban Partnership Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue - INAC	289,145	3,602,296
Expenses		
Communication	-	900
Community projects	289,145	3,507,934
Occupancy costs	-	7,500
Computer and IT support	-	1,374
Office and overhead	-	422
Program activities	-	14,976
Salaries	-	69,160
	289,145	3,602,266
Excess of revenue over expenses	-	30

B.C. Association of Aboriginal Friendship Centres
Schedule 18 - Permanency Planning Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	-	25,000
Expenses		
Communication	-	(33)
Office and overhead	-	1
Salaries and benefits	-	19,840
Travel	-	5,192
	-	25,000
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 19 - Northern Corridor Skills Development Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	280,654	1,275,000
Expenses		
Communication	1,393	1,450
Community projects	218,696	1,190,000
Computer and IT support	5,215	5,000
Occupancy costs	6,000	6,000
Office and overhead	411	285
Salaries and benefits	46,690	51,681
Committee participation	-	8,573
Program activities	1,854	5,812
Travel	395	6,197
	280,654	1,274,998
Excess of revenue over expenses	-	2

B.C. Association of Aboriginal Friendship Centres
Schedule 20 - Aboriginal non Profit BC Strategy Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	150,463	674,029
Expenses		
Administration	7,215	28,860
Communication	16	-
Computer and IT support	104	-
Committee participation	23,706	31,019
Conference expense	-	3,941
Office and overhead	-	21
Program activities	64,296	519,557
Salaries and benefits	18,912	90,502
Travel	1,073	129
	115,322	674,029
Excess of revenue over expenses	35,141	-

B.C. Association of Aboriginal Friendship Centres
Schedule 21 - Social Enterprise Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	-	5,000
Expenses		
Community projects	-	5,000
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 22 - Funding Conference Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Revenue	-	120,000
Expenses		
Bank charges and interest	-	821
Conference expense	-	111,496
Office and overhead	-	2,494
Travel	-	5,189
	-	120,000
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 23 - Status of Women Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	4,040	-
Expenses		
Administration	4,040	-
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 24 - 3 C Challenge Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	50,000	-
Expenses		
Community projects	26,750	-
Office and overhead	198	-
Salaries and benefits	9,234	-
Committee participation	2,420	-
Program activities	10,117	-
Travel	1,281	-
	50,000	-
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 25 - Provincial Welfare Training Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	14,880	-
Expenses		
Administration	4,880	-
Salaries and benefits	10,000	-
	14,880	-
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 26 - Poverty Reduction Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	135,000	-
Expenses		
Community projects	113,700	-
Salaries and benefits	8,311	-
Program activities	10,119	-
Travel	2,870	-
	135,000	-
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 27 - Program and Services Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	2018	2017
Contract revenue	120,432	-
Expenses		
Community projects	118,750	-
Travel	1,682	-
	120,432	-
Excess of revenue over expenses	-	-

B.C. Association of Aboriginal Friendship Centres
Schedule 28 - Urban Aboriginal Knowledge Network Revenues and Expenses (Unaudited)

For the year ended March 31, 2018

	<i>2018</i>	<i>2017</i>
Revenue	25,000	-
Expenses		
Excess of revenue over expenses	25,000	-
