



# **Aboriginal Mother Centre Society**

## **Annual Report 2015 – 2016**

**June 2016**

2019 Dundas Street  
Vancouver, B.C.  
V5L 1J5  
[www.aboriginalmothercentre.ca](http://www.aboriginalmothercentre.ca)

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## AMCS VISION

AMCS provides an environment where Aboriginal mothers and their children thrive in an equitable and supportive community that is rich in culture and holistic values.

AMCS services extend to Aboriginal families across the Community.

## AMCS MISSION

“Under One Roof”, AMCS provides housing for Aboriginal mothers and their children who are homeless, at risk of homelessness, or have had, or are at risk of having their children apprehended.

AMCS supports families in their goals to regain and retain their children and achieving self-sufficiency.

AMCS is dedicated to supporting Aboriginal families by providing cultural, traditional services through a holistic grass roots approach.

## MESSAGE FROM THE PRESIDENT

Dear Community Members:

I became a Board of Director with the Aboriginal Mother Centre Society (AMCS) on February 21, 2011. It is a great honour to be a part of the growing charity that empowers mothers to be with their children. On opening in November 2011 the Board of Directors became a working board dedicated to ensuring our doors stayed open for our moms who were homeless and needed a safe place to stay and to be with their children. We accomplished this as the only centre of its kind in Canada. Since the day of keeping the doors open we have thrived to become a productive community hub for families to feel understood and supported with ties to culture and service providers. With the strong leadership of Linda Day, the AMCS Board of Directors has become a policy board and we are still working on ensuring that AMCS fulfills its vision, has ties to the Aboriginal community, our programs are sustainable, and we accomplish our goals.



Since becoming involved with AMCS I have also become a mother. My husband Peter Miles and I have been blessed with a beautiful girl and we are spending most of our free time with her. I have also returned to my First Nations community to build capacity and I am enjoying my time with family. Like the flock of geese that fly in a V formation it is important for the lead to rotate.

Therefore, it is with great regret that I step down as the AMCS President and will assume a position as an alternate Board of Director of AMCS. I know that creating the space for one of the AMCS Board members to step up will also create new energy for AMCS and I look forward to continue to be involved as a director.

All Our Relations,

A handwritten signature in blue ink, appearing to read 'R. Miles'.

Dr. Rosalin Miles  
President  
Aboriginal Mother Centre Society

## MESSAGE FROM THE EXECUTIVE DIRECTOR



Since I began my employment at the Aboriginal Mother Centre Society in September 2015, it has been an extremely busy and rewarding experience. These past 9 months have flown by. Everyday is a new opportunity to make a difference in a young mother's life and in the lives of the young ones who come to our organization seeking a secure and stable home environment and a brighter future. Our team at the AMCS strives very hard to provide a nurturing and safe home for the mothers who are either at risk of homelessness or have an open file with the Ministry. It is extremely rewarding when staff have the opportunity to witness the reunification of a child with their mother, and to know that when a mother and her children are able to move into market housing after they became stabilized at the Aboriginal Mother Centre Society, that we are a part of the solution.

Our team works very hard to provide wellness activities for the mothers and their children to help them reach their wellness goals. Also the pumpkin carving festivities at Halloween are always a fun and creative time for young and old alike. At Christmas time I was overwhelmed by the generosity of so many people who came to donate presents; the staff of the First Nations Health Authority came to wrap the dozens of presents that were gifted to the AMCS for the mothers and their children and the children got a special visit from Santa Claus. In February, the AMCS Board of Directors and AMCS staff got together for 2 days of Strategic Planning session which helps us set out our goals for the upcoming fiscal year. I'm thrilled to announce that for the first time ever, the AMCS Daycare is now operating at a full capacity of 25 children age 3-5 years old. The Transformational Housing also underwent a huge renovation this last fiscal year with a brand new kitchen, new appliances, bedding and common area furniture for the residents and their children. We have very ambitious plans and are working hard to ensure that we meet all of our goals. I look forward to seeing you all in the community at some point this year!

All my Relations,

A handwritten signature in blue ink that reads "Linda Day". The signature is fluid and cursive.

Linda Day

Executive Director, Aboriginal Mother Centre Society

## PROGRAMS

### TRANSFORMATIONAL HOUSING

AMCS Transformational Housing offers individualized services for Aboriginal women and their children who were homeless or at imminent risk of homelessness.

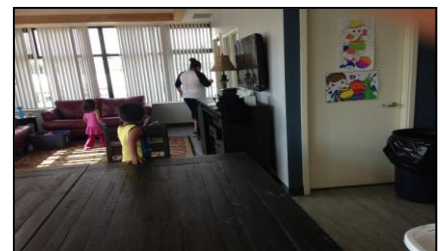
Our main Goal is to help women empower themselves to make positive decisions and change their lives for themselves and their children. We offer individual support, information, referrals to community resources as well as in-house programs such as traditional parenting skills, life skills and nutritional awareness needed to work towards successfully living independently with their children. The teachings of First Nation ceremonies, such as drumming and healing circles are integrated with a holistic approach to best support the residents.

With the positive guidance of our staff, the residents are able to use diverse tools and resources that suit their individual needs. We create a safe environment that allows children to bond with their mothers in a safe and supportive environment where mothers can develop positive parenting, social skills and succeed in achieving goals of retention or reunification with their children and move towards a healthy productive transition into the community.

**Success story:** *A 21 year old woman who came to us with many hardships and challenges recently returned to her home town. She accessed our program twice and gave birth to her daughter while staying at AMCS. She built on her strengths while at AMCS as well as sought out much support outside in the community.*

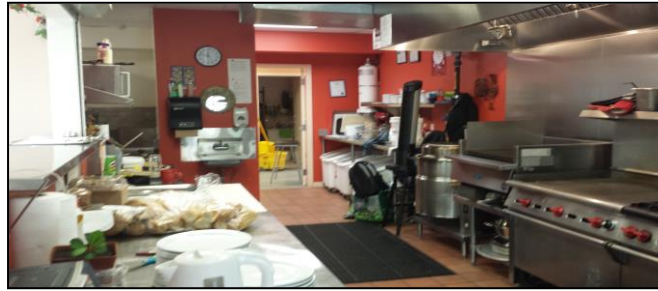
*She stabilized her mother and child relationship and has decided to return home to be with her family and learn more about her traditional culture..." I'm ready to go back home. It's been a long time. I want to go back to school and be an Artist. I want to learn my culture and I want a good future for me and my daughter, I'm ready for it. Thank you."*

The Transformational Housing program received much needed upgrades to their facility. With the funding provided by Lu'ma Native BCH Housing Society and Government of Canada's Homelessness Partnering Strategy, the TH program was able to renovate the communal kitchen used by all residents. A few more of the upgrades also included purchasing new appliances, replace common area furniture and purchase new bed sets.



## PROGRAMS

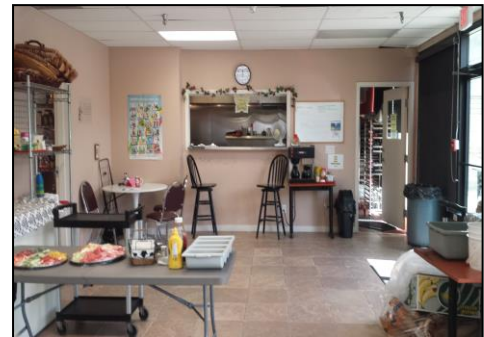
### COMMUNITY KITCHEN



#### **AMCS Community Kitchen:**

**Staff:** The staff of AMCS has ordered 1,411 lunches from the Community Kitchen for their lunch-time meal. The rate at what the AMCS employees pay is \$3.00 per lunch. This money goes back into the kitchen funds that go towards more groceries, upgrades or other services. The total amount of revenue towards the kitchen from AMCS staff is \$4,233.00.

**Community Members:** The AMCS Food Hub Community Kitchen is integral to the ongoing services and programs provided at AMCS. The Food Hub, open to the community provides daily healthy meals. This service is funded by BC Community Gaming Grant. This fiscal year 2015-2016 AMCS has provided 804 meals to community members in Vancouver.



**Transformational Housing Residents:** AMCS also provides meals to the young women and their children who reside in the Transformational Housing on the third floor. They are provided with three nutritious meals a day, including Breakfast, Lunch and Dinner.

**Daycare:** AMCS also has a daycare that is open to all community members. The kitchen also prepares nutritious meals and snacks for the children who are enrolled in the daycare. The number of meals per day depends on the number of enrollment which fluctuates from time to time. The day care at full capacity would be 25 children ages 3 to 5 years old.



## PROGRAMS

## AMCS DAYCARE CENTRE

The AMCS daycare has had a great start to the year 2016. First of all, there has been a little bit of renovations in the play ground and improvements with the children size cubbies inside. Some of the outings this year have been to the library, community walks and one big outing a month (Science World, Vancouver Aquarium, Richmond Pumpkin Patch, and many more). AMCS takes the children to the library once every two weeks and we have circle time and some one reads a story to the children. We also take the children on walks in the community and on our walks, we have been watching the Eagles in their man made nest by our building on Wall Street. Our elder visits our daycare once a week to sing, drum, and smudge with the children and the children love it. Our outing for the month of March was going to the Granville Island Theatre. We watched a play by Dr. Seuss called "Go Dog Go!" The children had a great time.

The AMCS licensed daycare is always taking in new applications for children ages 3 to 5 years old. A subsidy is available for eligible families. For further information please call tel: 604-558-2627 ext. 7013 or e-mail: [daycare@aboriginalmothercentre.ca](mailto:daycare@aboriginalmothercentre.ca) .



Beautiful newly renovated play area for the AMCS daycare



## PROGRAMS

### FAMILY WELLNESS

The AMCS Family Program has had a very busy and productive year. With the support of amazing funders and community we have been able to do so many different projects and activities. By involving the valuable knowledge, expertise and support of our elders we have been able to succeed our goals and more. Within all the workshops, activity and traditional and cultural sharing our program has found so much balance by inclusion of the Elders involvement. The understanding, the gentle touches and guidance is a very valuable tool that we all seek in life at one time or another.

Christmas with donations from numerous organizations for the Transformational Housing clients and their children made for a very memorable holiday. One of the donors was the Aero Limo Servicewho arrived in a Limo with Santa and arm loads of gifts that were presented to the children.



Drum making with the Transformational Housing mothers and the elders was fun, filled with laughter and teachings shared by the instructor Ron Wallace.

National Aboriginal Day is always a highlight as it is a time for us to celebrate our heritage. We have the good fortune of celebrating with nations from all across BC and Canada, with all the cultural and traditional sharing amongst our community.

#### Statistics:

**Workshops:** 214

**Activities:** 139

**Attendance to Programs and activities:** 2,347

**Child Minding:** 1,139

## PROGRAMS

### OUTREACH-Homelessness Prevention Program (HPP)

The AMCS HPP Outreach program is designed to provide immediate housing services to work in conjunction with BC Housing Homelessness Prevention Program (HHP) to help prevent homelessness by assessing the client's needs, assisting with personal goals and connecting individuals and families with stable accommodations and appropriate services for people wanting to find stable housing.



#### HPP Program

The HPP program is the Homeless Prevention Program that is funded through BC Housing and created by BC Housing and delivered through community organizations.

The main objective is to alleviate the financial burden that most renters face who pay market rent.

AMCS/HPP delivers 5 rental supplements per month and has been in the past, an advocate for clients to help improve their circumstances.

For the past fiscal year, we distributed 60 available rental supplements. Based on the number of clients that we are referring out to other organizations, we are hoping to meet with BC Housing to discuss the possibility of increasing the number of supplements. Overall it has been a successful year.

- ❖ There is a clothing donation room located at 2018 Wall Street, if you have donations please deliver items to the address above. We accept gently used items such as kitchen ware, bedding sets, towels, and clothing. Please no toys or books. We do not have the space.

PROGRAMS

OUTREACH- Housing First Team

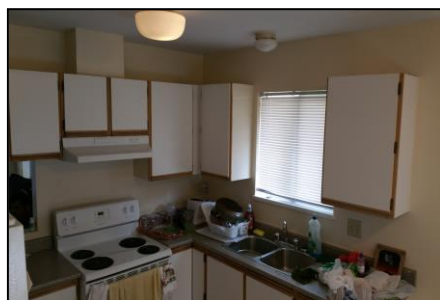
Our Housing First team has been busy assisting clients with housing applications, viewing suites, meeting potential landlords, assisting them with first month's rent, damage deposits and start-up packages. We have successfully housed 28 clients from May 2015-March 2016! Overall, the Housing First team has worked very hard at successfully housing their clients and this is what we strive for. As a team combined with HPP program, we are a dynamic team!

Our Housing First mandate is to assist Aboriginal clients with first month's rent, damage deposit, and start-up kits. The Housing First criteria is that our clients need to be homeless either in a shelter or staying in a place uninhabitable for humans for 6 months or have 3 or more episodes of homelessness in the last year.



An Outreach veteran client who was living in his vehicle and is now cozy in his home at the end of November.

- ❖ Every Thursday at 10:30 am-12pm; Outreach has Housing workshops with Tenant survival and Renting It Right information. Workshops are open to AMCS Transformational Housing residents and the community as well



One of the Outreach client's new home.



Some of the items that are purchased for a client moving into their own new apartment.

## PROGRAMS

## ELDER



**Our Elder Advisor:** *Aline LaFlamme* is a Metis great grandmother from Alberta who carries traditional teachings, training as a psychotherapist, a degree in Criminology and Psychology and years of experience bringing healing work to the Downtown Eastside, many jails and treatment centers and our communities throughout North West Territories and B.C. Aline is a Sundancer, a pipe carrier and the maker of over 1300 drums. She blends traditional healing work and modern techniques with specialization in PTSD, grief, cultural loss and Residential School issues. She brings much warmth and well-being support to our Transformational Housing residents, staff, and community members.



As the Resident Elder at the Aboriginal Mother Centre Society, Aline regularly joins and participates in the Family Wellness Program. She participates in the variety of workshops that focus on life-skills, traditional parenting, singing and drumming, and cultural and traditional knowledge workshops. Aline's group '*Daughters of the Drum,*' practices weekly at the Aboriginal Mother Centre Society. The resident mothers from Transformational Housing often join and practice singing and drumming. Several of the mothers have performed publicly with '*Daughters of the Drum.*' Aline is also teaching the daycare children to drum and sing.



## CENTRE NEWS



**Family Wellness Program:** *Summer 2015* had wonderful special events for the Transformational Housing resident mothers and children. Family-Portraits were a huge success giving self-confidence and opportunities to have professional photographs with their family. Photographer Priyanka Roy donated her professional skills for the Aboriginal Mothers and children for the family portraits.

**Donor Appreciation Event:** On November 19, 2016 the Aboriginal Mother Centre Society gathered together with friends and donors at the Bill Reid Gallery in order to show our appreciation for all that they do for our society. The event was well attended with over 80 people who came to share appetizers and refreshments with the amazing people who came out to support us. These included artists, donors, philanthropists, community members and the board of directors of the AMCS. A former resident of AMCS gave a testimonial as to the benefits of this organization and what a huge difference it has made in her and her son's life. She was a resident at TH and now through the support she receives here, she is a valued, full-time paid employee of the AMCS! The entertainment for the evening was provided by the Mike Dangeli dance troupe



and the silent auction topped off the evening. Funds were raised for the AMCS, old friends were reunited and a good time was had by all!



**Donors of the AMCS Van photo opportunity:**

George and Florence Morrison came by to make the donation of the Dodge van official. They made this incredible donation 5 years ago and AMCS got it on the road March 2016. The Dodge Caravan has serviced so many important programs at Aboriginal Mother Centre Society such as; the Transformational Housing program, Outreach, Family Wellness and the Community Kitchen that does their weekly shopping and pick up of our much needed food bank program.

**(Left-to-right: Laura, Gisselle, with the Donors George and Florence Morrison)**

George is from Alert Bay BC and the connections we have made through other members have been memorable. Living in this vast urban community and as big as it is we are one huge family! This photo opportunity significance is that George shared with us was the year they donated this van in 2011 their daughter graduated from high school and this year 2016 she has graduated from university! Congratulations, we share your happiness and wish your daughter well in her future endeavours.

Thank you ever so kindly Mr. and Mrs. Morrison, may you richly be blessed for your generous heart and donation to the Aboriginal Mother Centre Society!

FINANCIAL STATEMENTS



**Aboriginal Mother Centre Society**  
**Financial Statements**

For the year ended March 31, 2016

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## **Independent Auditor's Report**

**To the Members of:**

**Aboriginal Mother Centre Society**

**Report on the Financial Statements**

We have audited the accompanying financial statements of Aboriginal Mother Centre Society, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and changes in net assets, and statement of 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.

### **Auditor's 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 auditor's 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 controls 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 qualified audit opinion.

### **Basis for Qualified Opinion**

As is common with many charitable organizations, the Aboriginal Mother Centre Society derives revenue from general donations of which the completeness is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues were limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to donations, surplus of revenues over expenses, and net assets – unrestricted.



### **Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Aboriginal Mother Centre Society as at March 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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

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

### **Chartered Professional Accountants**


Vancouver, British Columbia  
June 20, 2016

## Aboriginal Mother Centre Society Statement of Financial Position

March 31	2016	2015
<b>Assets</b>		
<i>Current</i>		
Cash and cash equivalents	\$ 65,465	\$ 220,279
Term deposits	390,650	161,609
Restricted cash	30,098	97
Accounts receivable	10,747	72,293
Goods and services tax rebate	4,624	-
Government assistance receivable	87,407	60,445
Inventory	-	6,548
Prepays and deposits	10,045	7,900
	<b>599,036</b>	<b>529,171</b>
<i>Non-current</i>		
Capital assets (Note 3)	283,273	231,207
Restricted cash (Note 4)	28,418	16,045
	<b>\$ 910,727</b>	<b>\$ 776,423</b>
<b>Liabilities, Deferred Contributions and Net Assets</b>		
<i>Current</i>		
Accounts payable and accrued liabilities	\$ 225,556	\$ 157,260
Goods and services tax payable	-	407
Government remittances payable	18,353	18,445
Grant repayable	30,000	-
Demand loan	12,000	12,000
Current portion of long-term loan (Note 5)	14,947	14,947
Deferred contributions (Note 6)	28,701	138,446
	<b>329,557</b>	<b>341,505</b>
<i>Long-term</i>		
Long-term loan (Note 5)	98,403	113,351
Deferred capital contributions (Note 7)	190,683	121,027
	<b>289,086</b>	<b>234,378</b>
<b>Net Assets</b>		
Invested in capital assets	193,180	110,180
Replacement reserve (Note 4)	28,418	16,045
Unrestricted	70,486	74,315
	<b>292,084</b>	<b>200,540</b>
	<b>\$ 910,727</b>	<b>\$ 776,423</b>

**Commitments** (Note 8)  
**Related party transactions** (Note 9)  
**Contingency** (Note 11)

Approved on behalf of the Board:

 President

 Treasurer

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Aboriginal Mother Centre Society Statement of Operations

For the year ended March 31	2016	2015
<b>Revenues</b>		
Grants	\$ 1,300,065	\$ 850,711
Programs	305,298	385,683
Fundraising	17,780	112,064
Donations	162,908	118,744
Interest and other income	16,630	3,877
	<u>1,802,681</u>	<u>1,471,079</u>
<b>Expenditures</b>		
Bank charges, interest, and merchant fees	4,728	2,243
Fundraising	9,531	35,549
Insurance	4,696	4,845
Office and miscellaneous	44,797	28,937
Program expenses	255,911	70,234
Professional	53,859	45,420
Rent and occupancy costs	115,649	145,986
Repairs and maintenance	39,918	101,837
Salaries, employee benefits, and honorariums	1,110,065	905,859
Telephone and utilities	40,242	38,840
Travel	7,355	7,367
	<u>1,686,751</u>	<u>1,387,117</u>
<b>Surplus of revenues over expenses before amortization</b>	<b>\$ 115,930</b>	<b>\$ 83,962</b>
Amortization of capital assets (Note 3)	55,320	59,612
Amortization of deferred capital contributions (Note 7)	(30,934)	(31,150)
<b>Surplus of revenues over expenses</b>	<b>\$ 91,544</b>	<b>\$ 55,500</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Aboriginal Mother Centre Society Statement of Changes in Net Assets

For the year ended March 31

	Invested in Capital Assets	Replacement Reserve	Unrestricted	Total
<b>Net assets, March 31, 2014</b>	\$ 131,284	\$ 8,031	\$ 5,725	\$ 145,040
Surplus of revenues over expenses	-	-	55,500	55,500
Investment in capital assets	7,358	-	(7,358)	-
Amortization of capital assets	(59,612)	-	59,612	-
Amortization of deferred capital contributions	31,150	-	(31,150)	-
Interfund transfer	-	8,014	(8,014)	-
<b>Net assets, March 31, 2015</b>	<b>\$ 110,180</b>	<b>\$ 16,045</b>	<b>\$ 74,315</b>	<b>\$ 200,540</b>
Surplus of revenues over expenses	-	-	91,544	91,544
Investment in capital assets	107,386	-	(107,386)	-
Amortization of capital assets	(55,320)	-	55,320	-
Amortization of deferred capital contributions	30,934	-	(30,934)	-
Interfund transfer	-	12,373	(12,373)	-
<b>Net assets, March 31, 2016</b>	<b>\$ 193,180</b>	<b>\$ 28,418</b>	<b>\$ 70,486</b>	<b>\$ 292,084</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## Aboriginal Mother Centre Society Statement of Cash Flows

For the year ended March 31

2016

2015

**Cash provided by (used in):**

**Operating activities**

Surplus of revenues over expenses	\$ 91,544	\$ 55,500
Adjustments to reconcile net income to net cash provided by operating activities:		
Amortization of capital assets	55,320	59,612
Amortization of deferred capital contributions	(30,934)	(31,150)
	<b>115,930</b>	<b>83,962</b>
Changes in non-cash working capital items		
Accounts receivable	61,546	46,111
Government assistance receivable	(26,962)	(57,328)
Goods and services tax rebate	(5,031)	10,262
Inventory	6,548	4,107
Prepaid expenses	(2,145)	(5,963)
Accounts payable and accrued liabilities	68,297	(18,965)
Grant payable	30,000	-
Government remittances payable	(92)	2,419
Deferred revenues	-	(18,550)
Deferred contributions	(109,745)	108,399

**Net cash (used in) from operating activities**

**138,345**      **154,454**

**Investing activities**

Purchase of term deposits	(229,041)	(161,609)
Purchase of capital assets	(107,386)	(7,358)

**Net cash (used in) from investing activities**

**(336,427)**      **(168,967)**

**Financing activities**

Increase in deferred capital contributions	100,590	-
Decrease in loan payable	(14,948)	(14,947)
Changes in restricted cash	(42,374)	(8,005)

**Net cash (used in) from financing activities**

**43,268**      **(22,952)**

**Decrease in cash for the year**

**(154,814)**      **(37,465)**

**Cash and cash equivalents, beginning of year**

**220,279**      **257,744**

**Cash and cash equivalents, end of year**

**\$ 65,465**      **\$ 220,279**

Cash and cash equivalents comprised of:

Cash	\$ 29,250	\$ 205,313
Cash held in trust	36,215	14,966
	<b>\$ 65,465</b>	<b>\$ 220,279</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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# Aboriginal Mother Centre Society

## Notes to Financial Statements

March 31, 2016

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### 1. Nature and Purpose of the Society

Aboriginal Mother Centre Society (the "Society") was incorporated under the Society Act (British Columbia) as a not-for-profit organization. The purpose of the Society is to provide and foster programs of a social, cultural, education, recreational, and economic nature to Aboriginal women and their families. The Society is a charitable organization registered under the Income Tax Act (Canada), and accordingly is exempt from income taxes under section 149 of the Income Tax Act and is authorized to issue donation receipts for income tax purposes.

The Society's main source of revenue is derived from donations and funding received from federal, provincial and municipal governments for the purpose of conducting programs and activities pursuant to its mandate outlined above. Therefore, the Society's ability to conduct programs and activities relevant to its mandate in the future is dependent on the Society being able to continue to receive necessary funding from the various levels of government.

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### 2. Summary of Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles. The Society uses the Canadian accounting standards for not-for-profit organizations ("Part III") of the CPA Canada Handbook.

#### (a) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that could affect the reported amounts of assets, liabilities, deferred contributions at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Specific areas of estimates include the rate of amortization of capital assets, accrued liabilities and deferred contributions. Actual results may differ from those estimates.

#### (b) Revenue recognition

The Society follows the deferral method of accounting for contributions which include donations and grants. Under the deferral method of accounting for contributions, unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

In addition, the Society generates program revenues which includes rents collected from the residents of the Transformational Housing Program, daycare fees, sales of products from Mama's Wall Street Studio, cafeteria and catering sales, and commercial rent collected from its sub-tenants.

Externally restricted contributions are recognized as revenue when the related and offsetting expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized to revenue, at the corresponding amortization rate for the related capital assets.

#### (c) Contributed services, materials and assets

Volunteers contributed an indeterminate number of hours to assist the Society in carrying out its activities. Because of the difficulty when determining the fair value of contributed hours, contributed services are not recognized in the financial statements. Non-cash donations of materials not used in the normal course of Society's operations and for which the fair value can not be reasonably estimated are not recognized in the financial statements either.

Contributions of assets, supplies, and services that would otherwise have been purchased are recorded at fair value at the date of contribution provided a fair value can be reasonably determined.

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# Aboriginal Mother Centre Society

## Notes to Financial Statements

March 31, 2016

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### 2. Summary of Significant Accounting Policies (continued)

#### (d) Cash, cash equivalents and restricted cash

Cash and cash equivalents represent unrestricted funds held in Canadian financial institutions, including term deposits with a maturity greater than 90 days from the date of inception bearing interest between 1.0% per annum and 1.3% per annum. Cash and cash equivalents also include cash held in trust by the property manager.

Restricted cash represents externally restricted funds to be used for specific programs and the reserve fund for future capital building expenditures.

#### (e) Inventory

Inventory has been valued at the lower of cost and net realizable value and is comprised of finished goods as well as raw materials.

#### (f) Capital Assets

Capital assets are recorded at cost and amortized. Contributed capital assets are recorded at the fair value at the date of contribution. Amortization is calculated over the asset's estimated useful life as follows:

Computer equipment	- 55% declining balance
Furniture and fixtures	- 20% declining balance
Leasehold improvements	- straight line basis over remaining lease term
Vehicle	- 30% declining balance

#### (g) Financial Instruments

##### Fair value of financial Instruments

The fair value of a financial instrument is the estimated amount that the Society would receive or pay to settle a financial asset or financial liability as at the reporting date.

The fair values of amounts receivable and accounts payable and accrued liabilities approximate their carrying values due to their nature or capacity for prompt liquidation.

The fair values of term deposits are determined by the redemption value of the investment at year-end.

##### Cash flow risk

The Society is exposed to cash flow risk from the possibility that future cash flows associated with monetary financial instruments will fluctuate. The exposure of The Society to cash flow risk arises from certain of its interest bearing assets. The Society has no interest bearing liabilities. The Society's cash includes amounts on deposit with financial institutions that earn interest at market rates. The Society manages its exposure to cash flow risk by maximizing the interest earned on excess funds while maintaining the minimum liquidity necessary to conduct operations on a day to day-to-day basis. Fluctuations in market rates of interest on cash do not have a significant impact on the Society's results of operations.

##### Liquidity risk

Liquidity risk is the risk that the Society will not be able to meet a demand for cash or fund its obligations as they come due. Liquidity risk also includes the risk of the Society not being able to liquidate assets in a timely manner at a reasonable price.

The Society meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations, anticipating investing and financing activities, and holding assets that can be readily converted into cash. The Society actively manages its cash flows to ensure sufficient funds are on hand to meet its obligations. The Society does not have a bank facility in place.

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# Aboriginal Mother Centre Society

## Notes to Financial Statements

March 31, 2016

### 2. Summary of Significant Accounting Policies (continued)

#### (g) Financial Instruments (continued)

##### Credit risk

The Society is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Society does not hold directly any collateral as security for its financial obligations.

Cash and restricted cash: Credit risk associated with cash and term deposits is minimized substantially ensuring that these assets are invested financial obligations of a local credit union that have been accorded investment grade ratings by a primary rating agency.

Accounts receivable: Credit risk associated with accounts receivable is minimized by the Society's diverse number of donors and grantors. No allowance is prepared for potential credit losses as payment is required from program participants before it begins and grants are only recorded as receivable once the application has been confirmed and payment assured.

Management believes concentration of credit risk with respect to accounts receivable is limited due to the nature of the grant approval process and the large number of program participants.

##### Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments will fluctuate due to changes in market interest rates. The exposure of the Society to interest rate risk arises from certain of its interest bearing assets. The Society has no interest bearing liabilities.

The primary objective of the Society with respect to its investments in fixed income investments is to ensure the security of principal amounts invested and provide for a high degree of liquidity, while achieving a satisfactory investment return.

### 3. Capital Assets

	Cost	Accumulated Depreciation	Net 2016
Equipment	\$ 295,285	\$ 151,024	\$ 144,261
Computers	19,217	15,697	3,520
Leasehold improvements	108,966	12,532	96,434
Vehicle	79,709	40,651	39,058
	<b>\$ 503,177</b>	<b>\$ 219,904</b>	<b>\$ 283,273</b>
	Cost	Accumulated Depreciation	Net 2015
Equipment	\$ 242,830	\$ 121,517	\$ 121,313
Computers	16,971	12,767	4,204
Leasehold improvements	56,281	6,387	49,894
Vehicle	79,709	23,913	55,796
	<b>\$ 395,791</b>	<b>\$ 164,584</b>	<b>\$ 231,207</b>



# Aboriginal Mother Centre Society

## Notes to Financial Statements

March 31, 2016

### 4. Restricted Cash

As part of the Society's operating agreement with one of its grantors, it is required to properly fund and maintain a replacement reserve fund for future capital repairs and replacements to the premises used by the Transformational Housing Program. During the year, the Society reserved \$12,371 (\$8,014 - 2015).

### 5. Long-term loan

The Society entered into a non-interest bearing, long-term debt arrangement on June 28, 2013, in which the Society promised to make 119 monthly installments of \$1,245.62 plus a final installment of \$1,244.56, payable on the first day of every month commencing November 2013, totaling the sum of \$149,473.34. The entire debt becomes due and owing should any payment be in arrears in excess of 10 days.

2017	\$	14,947
2018		14,947
2019		14,947
2020		14,947
Thereafter		53,562
	\$	<u>113,350</u>

### 6. Deferred Contributions

Deferred contributions represent program expenditures to be incurred in future years. These externally restricted donations and grants are to be expended for specific program purposes.

	2016	2015
Balance, beginning of year	\$ 138,446	\$ 30,047
Contributions received during the year	28,701	179,583
Expenditures incurred	<u>(138,446)</u>	<u>(76,184)</u>
Balance, end of year	<u>\$ 28,701</u>	<u>\$ 138,446</u>

### 7. Deferred Capital Contributions

Deferred capital contributions represent the unamortized amount of deferred contributions specified for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

	2016	2015
Balance, beginning of year	\$ 121,027	\$ 143,100
Capital contributions received during the year	130,590	(14,293)
Amortization of deferred capital contributions	<u>(30,934)</u>	<u>(31,150)</u>
Balance, end of year	<u>\$ 190,683</u>	<u>\$ 121,027</u>

# Aboriginal Mother Centre Society

## Notes to Financial Statements

March 31, 2016

### 8. Commitments

The Society entered into a head lease agreement for its operating premises until July 2028. The minimum annual lease payment is \$1 for the term paid on the lease commencement date plus additional rent on a triple net basis, including general and property taxes and utilities.

The Society entered into a five year operating lease agreement for its photocopier. The future minimum lease payments are \$1,458 up to December 31, 2016.

### 9. Related Party Transactions

During the year, the Society received a \$1,000 donation from a member of its Board of Directors. In addition, the Society incurred \$1,098 in catering costs to celebrate the anniversary of one of its Directors. There are no amounts receivable from or payable to related parties as of March 31, 2016.

### 10. Program expenses

There are five different programs in operation during the year which include:

1). Community kitchen program - the main objective of this program is to provide food services to the other programs provided by the Society and to provide on the job training.

2). Day programming - the main objective of this program is to deliver on-site programming for both mothers in residence and in the local Aboriginal community, with traditional Indigenous knowledge-centered approach. The approach includes knowledge to spiritual, physical, and emotional health through counselling, advocacy, education, training and social support. Included in day programming is Outreach program focused on providing services to Aboriginal people who are homeless or at risk of becoming homeless.

3). Daycare program - the main objective of this program is to provide a safe and accessible childcare facility that has culturally appropriate programming and services.

4). Social entrepreneurship program - the main objective of this program is to create entry level jobs for mothers in need through the production of high quality sewn products such as handbags, tote bags, and high quality machine knitted scarves and mittens.

5). Transformational housing program - the main objective of this program is to provide temporary housing to pregnant or early parenting mothers who are at risk of homelessness or require child welfare intervention.

The following expenditures are incurred by the various programs:

	2016	2015
Community kitchen program	\$ 205,627	\$ 55,558
Day program	316,941	184,255
Daycare program	199,909	239,768
Social entrepreneurship program	103,746	83,050
Transformational housing program	580,024	601,486
	<b>\$ 1,406,247</b>	<b>\$ 1,164,117</b>

These expenses are reported by the respective programs and include both program and administrative overhead costs. The Society's management allocates administrative and overhead costs based on a complex formula that considers staff headcount, wages, staff time, square footage and program spending.



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## **Aboriginal Mother Centre Society Notes to Financial Statements**

**March 31, 2016**

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### **11. Contingency**

Subsequent to year-end, the Society received notice from the BC Human Rights Tribunal of an unjust dismissal claim filed by an former employee demanding \$50,000 in lost wages. The cost of this contingent liability is not determinable at this time, and is not reflected in these financial statements.

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### **12. Community Gaming Grant**

During the year, the Society received \$30,000 (2015 - \$38,750) from the BC Community Gaming Grant.

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### **13. Comparative numbers**

Certain comparative figures have been reclassified to conform to the current year's presentation.