

BC Aboriginal Child Care Society



annual 2000
1999 report

A Message from the President

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The past twelve months have been especially challenging for the Society. After five years of effectively administering the Indian and Inuit Child Care Initiative (FNICCI) funded by Human Resources Development Canada (HRDC), the Society was forced to justify its management of the program not only to federal auditors but also a select committee of First Nations individuals and HRDC regional bureaucrats. These events together nearly exhausted all of the Society's human and financial resources and to a large degree impeded progress on a much needed First Nations children's agenda for BC.

In February internal audit officials at HRDC selected the Society (one of 37 groups in the country) to undergo a full financial audit after allegations of HRDC mismanagement by the opposition Reform party in the House of Commons. With less than 72 hours notice, five auditors from Ottawa and the HRDC regional office arrived in our offices to examine all community files and funding records. In the final analysis the Society satisfied all the requirements of the audit proving to federal government auditors that we had been accountable in managing the initiative on behalf of BC First Nations.

The second hurdle we faced was in trying to convince First Nation representatives responsible for carrying out HRDC's Aboriginal Human Resources Development Strategy to support the existing administrative arrangement between the Society and HRDC for the ongoing funding of on-reserve child care services. Even with our solid track record it was determined that the program would be better managed through ten administrative structures. Our concern then was that a decentralized structure would result in fewer dollars for child care spaces and weaken the ability of BC First Nations to advocate provincially and nationally for additional and improved services. Such an approach will likely lead to even more fragmentation of resources at a time when First Nations should be developing greater capacity and coordination of child care services.

Despite these challenges the Society is committed to continuing to advocate for quality, safe child care services for BC First Nations. The Board of directors has taken steps to refocus our goals and priorities and we intend to continue supporting care givers at the community level through the newsletter, annual conference and resource centre. Next year the Society is planning to develop a number of policy initiatives related to such

critical issues as supported child care and First Nations licensing standards. We also want to explore partnership opportunities with other organizations as part of a province-wide effort to share child care resources and expertise. We want to organize one or more leadership forums with the objective of creating greater public awareness around First Nations child care in the province. Recently the Society received charitable tax status and we are putting in place a strategy that will enable us to approach the corporate sector and foundations to fund several First Nations specific child care initiatives. Our mission and goal for the future is to continue the important task of building communities and supporting families. After all, our children are our future.

The Society would like to express its sincere appreciation to BC First Nations, the First Nations Summit Task Group (in particular Grand Chief Edward John), the Prince George/Nechako Aboriginal Employment and Training Association and various government officials who over the year demonstrated their support for the goals and activities of the Society.

Mussi Cho!

Warner Adam



The Year in Review

Community Support, Monitoring and Consultation

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ince 1995 ACCS has provided a centralized structure for the allocation and management of Human Resources Development Canada (HRDC) funding for the development of on-reserve child care services in British Columbia. In 1999/00 HRDC child care funds were distributed under a unique funding arrangement between ACCS

and the Prince George Nechako Aboriginal Employment & Training Association.

1999/2000 Achievements

- ✎ managed a total of 78 child care contribution agreements
- ✎ created an additional 92 child care spaces in 9 BC First Nation communities
- ✎ distributed \$320,000 to 29 BC First Nations for cultural and/or language program activities
- ✎ allocated 39 one-time grants to support local First Nations child care initiatives

Community Support, Monitoring and Consultation

ACCS provides BC First Nations with technical and advisory supports from an early childhood perspective. Our expertise allows us to provide support and guidance on topics which range from construction and design of a child care facility to the operation of one. This is accomplished through on-site community visits, referrals, development of a province-wide resource centre which focuses on First Nations child care, quarterly newsletters, an annual conference and web site.

1999/2000 Achievements

- ✎ conducted 36 on-site community visits
- ✎ assisted 7 BC First Nations complete licensing process
- ✎ conducted five information sessions with Aboriginal Human Resources Development Agreement holders
- ✎ revamped the resource centre classification system
- ✎ hosted 3rd annual child care conference attended by 200 community-based childcare givers
- ✎ updated the Society's web site to make it more interactive and user friendly
- ✎ organized a provincial information sharing session on the restructuring of First Nations child care

Policy Coordination and Advocacy

Provincial leadership is essential for the development of an appropriate policy framework within which to deliver a system in cooperation with, and in consultation with BC First Nations to ensure that child care services are well planned and implemented.

ACCS continues to participate in a number of regional and national policy tables as part of ongoing efforts to coordinate discussion and strategies that will strengthen on-reserve child care services in the province.

1999/2000 Achievements

- ✎ prepared a First Nations response to BC's discussion paper on child care
- ✎ advocated for the inclusion of culturally sensitive child care training on the Joint Stakeholders' Regulation Working Group, BC Ministry of Health
- ✎ participated as an observer on the Aboriginal Head Start On-Reserve Regional Committee
- ✎ participated in the Child Tax Benefit Working Group
- ✎ lobbied for additional First Nations' representation on the Provincial Child Care Council

Research and Development

A critical priority of ACCS is to develop First Nations specific early childhood education resources and teaching materials. ACCS also sponsors research projects that over the long term will result in building community capacity in all facets of child care.

1999/2000 Achievements

- ✎ completed production of a handbook on incorporating culture in ECE programs
- ✎ developed a plan and research priorities for implementation in 2000/01
- ✎ began development of four Aboriginal ECE "cedar learning boxes"

Financial Statements March 31, 2000

To the Directors
BC ABORIGINAL CHILD CARE SOCIETY

AUDITOR'S REPORT

I have audited the statement of financial position of B.C. ABORIGINAL CHILD CARE SOCIETY as at March 31, 2000 and the statements of changes of equity in capital assets, fund balance and statements of operations, and transfers to child care programs and program disbursements for the year then ended.

These financial statements are the responsibility of the Society's directors. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in Note 2 of the financial statements.



CALVIN W. WALKER, CGA

Aldergrove, BC
June 12, 2000

Statement 1 (BC) ACCS Statement of Financial Position March 31, 2000

ASSETS	2000	1999
CURRENT		
Cash	\$ 817,388	\$ 154,930
Accounts receivable	1,628,252	3,654,000
Prepays	<u>12,494</u>	-
	2,458,134	3,808,930
CAPITAL ASSETS (Notes 2 & 3)	25,518	33,730
	<u>\$2,483,652</u>	<u>\$3,842,660</u>
LIABILITIES		
CURRENT		
Bank overdraft	\$ 553,426	\$1,855,721
Accounts payable (Note 4)	<u>1,358,436</u>	<u>1,785,924</u>
	<u>1,911,862</u>	<u>3,641,645</u>
FUND BALANCES		
Equity in capital assets (Statement 2)	25,518	33,730
Externally restricted (Note 6)	<u>546,272</u>	<u>167,285</u>
	<u>571,790</u>	<u>201,015</u>
	<u>\$2,483,652</u>	<u>\$3,842,660</u>

APPROVED BY THE BOARD




Statement 2 (BC) ACCS Statement of Changes of Equity in Capital Assets for the Year Ended March 31, 2000

	2000	1999
EQUITY IN CAPITAL ASSETS, beginning of year	\$ 33,730	\$ 23,462
ADDITIONS/(DISPOSALS)		
Office furniture	(2,172)	9,148
Computer equipment	<u>1,576</u>	<u>6,907</u>
	(596)	16,055
	33,134	39,517
DEDUCTIONS		
Amortization	<u>7,616</u>	<u>5,787</u>
EQUITY IN CAPITAL ASSETS, end of year	<u>\$ 25,518</u>	<u>\$ 33,730</u>

	2000						1999	
	Community Consultation	Administration	Research & Development	Interest Fund	Program Support	Community Funding Allocations	Total	Total
FUND BALANCE								
beginning of year	\$ 29,881	\$ 51,329	\$107,395	\$ -	\$ 28,696	\$ (50,016)	\$167,285	\$ 49,529
Prior period adjustment (Note 5)					8,235	236,100	244,335	8,898
AS RESTATED	29,881	51,329	107,395	-	36,931	186,084	411,620	58,427
Schedule 1	(57,582)						(57,582)	20,688
Schedule 2		(92,042)					(92,042)	14,703
Schedule 3			(6,169)				(6,169)	107,395
Schedule 4				103,514			103,514	-
Schedule 5					52,700		52,700	26,750
Schedule 6						134,231	134,231	(60,678)
CHANGE IN FUND BALANCE for the year	(57,582)	(92,042)	(6,169)	103,514	52,700	134,231	134,652	108,858
	(27,701)	(40,713)	101,226	103,514	89,631	320,315	546,272	167,285
Reallocation	50,675	-	(72,395)	-	(28,296)	50,016	-	-
FUND BALANCE end of year	\$ 22,974	\$ (40,713)	\$ 28,831	\$103,514	\$ 61,335	\$370,331	\$546,272	\$167,285

Statement 4
(BC) ACCS Statement of Cash Flow
for the Year Ended March 31, 2000

CASH FLOW FROM OPERATING ACTIVITIES

Cash receipts from funding authorities & fundraising \$ 6,961,950
Cash payments to bands (4,142,381)
Cash payments for other expenditures (885,692)
Interest received 30,876

1,964,753

CASH, beginning of year (1,700,791)

CASH, end of year **\$ 263,962**

REPRESENTED BY:

Cash \$ 817,388
Bank overdraft (553,426)

\$ 263,962

Statement 3 (above)
(BC) ACCS Statement of Change in Fund Balances for the Year Ended March 31, 2000

These financial statements are not presented in their entirety. They have been shortened for presentation purposes and the **Notes to the Financial Statements** have not been reproduced. The complete **Auditor's Report** is available from the ACCS.

Child Care Centres Funded by ACCS

Legend

1	Adams Lake Indian Band	49	Takla Lake First Nation
2	Ahousaht Holistic Society	50	T'it'kit Administration
3	Cape Mudge Indian Band	51	Tla'Amin Community Health Services
4	Chehalis Indian Band	52	Tla-o-qui-aht First Nation
5	Chemainus Band	53	Tl'azt'en Nation
6	Columbia Lake Band	54	Tseshah
7	Cowichan Tribes	55	Ucluelet First Nation
8	Ditidaht Band Council	56	Ulkatcho Indian Band
9	Ehatteshaht Tribe	57	Xeni Gwetin National Government
10	Fort Nelson Band		
11	Gingolx Village Government		
12	Gitanyow		
13	Gitlakdamix		
14	Gitwangkak Education Society		
15	Huu-ay-aht First Nation		
16	Katzie First Nation		
17	Kitimat Village Council		
18	Klahoose Band		
19	Kwadacha First Nation		
20	Kwakiutl Band Council		
21	Lake Babine Nation		
22	Lax-kw'alaams Band Council		
23	Laxgalts'ap Band		
24	Lower Nicola Band		
25	Lower Post First Nation		
26	Mount Currie Band		
27	Musqueam Indian Band		
28	Nak'azdli Band Council		
29	Namgis Health Centre		
30	Nanaimo First Nation		
31	Neskonlith Indian Band		
32	North Thompson Band		
33	Nuxalk		
34	Nzen'man Child & Family Development Centre		
35	Okanagan Indian Band		
36	Old Massett Village Council		
37	Osyoos Band		
38	Oweekeno		
39	Penelakut Band		
40	Saik'uz First Nation		
41	Seabird Indian Band		
42	Shxw'ow'hamel First Nation		
43	Skeetchestn Band		
44	Skidegate Band Council		
45	Splats'in Daycare Centre Society		
46	Squamish Nation		
47	St. Mary's Band Administration		
48	Stone Indian Band		

One-Time Funded Communities

Adams Lake Indian Band, Blueberry First Nation, Bonaparte Indian Band, Bridge River Indian Band, Campbell River Indian Band, Canim Lake Indian Band, Canoe Creek Indian Band, Carrier Sekani Family Services, Chawathil Band, Columbia Lake Band, Comox Indian Band, Dease River First Nation, Douglas First Nations, Esketemc First Nation, Gingolx, Gitanyow Band Council, Gitlakdamix Band Council, Gitwinksihlkw Village Government, Glen Vowell Indian Band, Gwa'Sala'Nakwaxda'xw Council, Haalt First Nation, Heiltsuk Tribal Council, Homalco First Nation, Kamloops Indian Band, Katzie First Nation, Kitamaat Village Council, Kitasoo Band, Kitsumkalum Muks-Kum Ol Sisterhood & Elders Society, Kyah Wiget Education Society, Little Shuswap Band, Lower Kootenay Band, Lower Similkameen Indian Band, Lower Nicola Indian Band, Mount Currie Band, Mowachaht/Muchalaht Band, Muskoti Learning Centre, Nanaimo First Nation, Nanoose First Nation, Neskonlith Band, Nisga'a Tribal Council, Nooaitch Indian Band, Northeastern Gitxan, Nuw-cha-nulth Tribal Council, Nuxalk Nation, Nzen'man Child and Family Development Centre, Pacheedaht First Nation, Pavillion Indian Band, Pesimoyapi Child Care (Salteau First Nation), Pentiction Indian Band, Quatsino First Nation, Saanich Indian School Board, Seton Lake Indian Band, Songhees First Nation, Sto:lo Nation, Stone Indian Band, Stellat'en First Nation, Sumas First Nation, Takla Lake First Nation, Taku River Tlinit First Nation, T'it'kit Administration, Tsartlip First Nation, Tsawwassen First Nation, Tseahat First Nation, Ulkatcho First Nation, Upper Nicola Indian Band, Westbank First Nation, Williams Lake Indian Band, Xall'ip First Nation, Yekooche First Nation

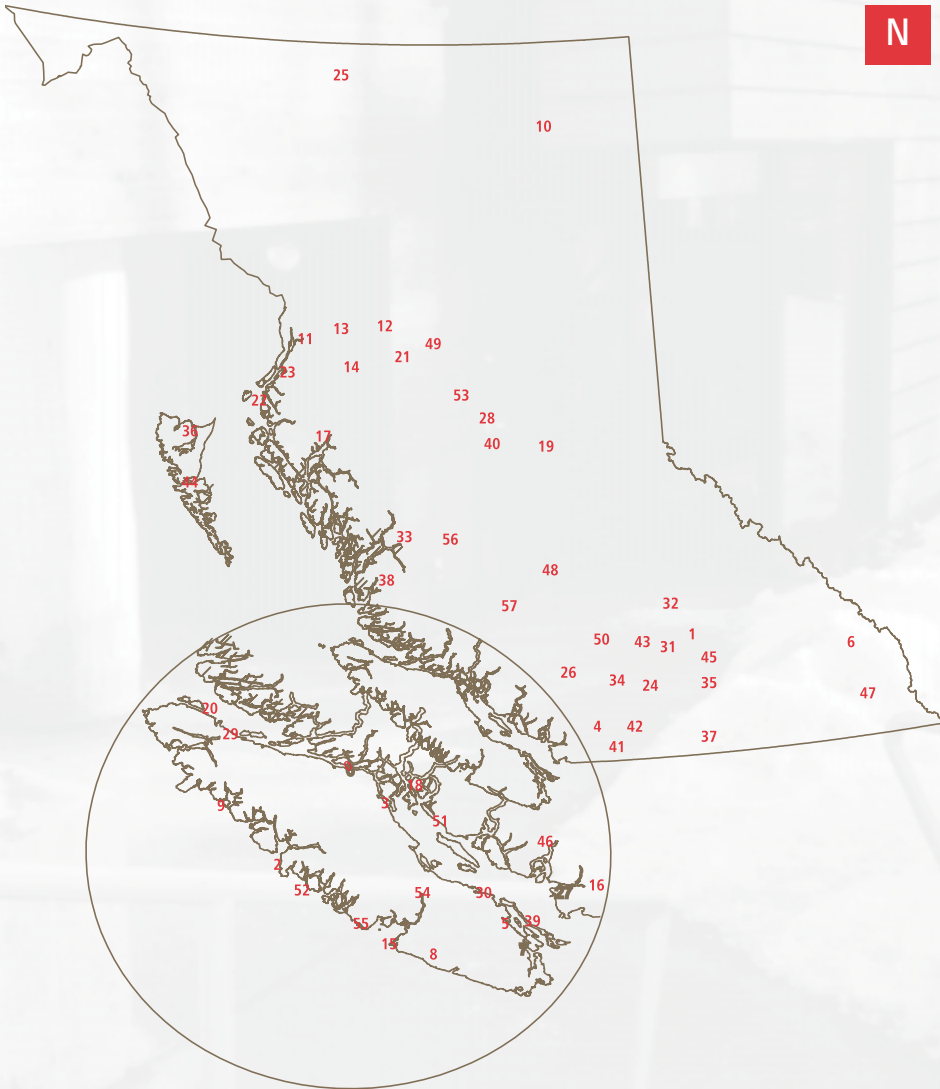


Image screened below: Pqusalcw Child Care Centre –Mount Currie Band

A nonprofit society, our goal is to support BC First Nation communities in the creation and development of quality, community-based Aboriginal child care services which promote child growth and development, in an environment respectful of culture, history and language. The ACCS fulfils an essential role in research and development, advocacy and capacity building initiatives.

Aboriginal children have a right to high quality, culturally appropriate, affordable and comprehensive child care services.

Child care is a vital support for Aboriginal Children, families and communities.

Aboriginal child care services must be community driven, accountable and involve parents, elders, leaders and community members.

Along with education and training opportunities, community child care providers require access to culturally specific resources and information.

Policies and strategies that support First Nations to assume jurisdiction and control over child care must be implemented at all levels.



BC Aboriginal Child Care Society

caring for our children

Board of Directors

Warner Adam (President)

Margo Greenwood (Vice President)

Al Lawrence (Secretary)

Mabel Louie (Treasurer)

Debra Foxcroft (Director)

Maurice Squires (Director)

Robert Lagasse (Director)

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Cover image: from Kwadacha Day Care Centre

The ACCS gratefully acknowledges the financial support and contribution of Human Resources Development Canada