

# 2018/19

## ANNUAL REPORT



“Nurturing  
Excellence in  
Indigenous Early  
Learning and Child  
Care since 1996”



BC **Aboriginal**  
**Child Care** Society



We are committed to nurturing excellence through community outreach, education, training, research and advocacy to ensure every Aboriginal child in BC has access to spiritually enriching, culturally grounded, high quality early childhood development and care services.

We believe in supporting communities, programs and services to ensure every Aboriginal child has a healthy, happy start in life, so they thrive within their families, communities and nations.

Because we value children, we work with all our partners to ensure that Indigenous early learning and child care (IELCC) services across the province are delivered with the highest quality of current and promising practice.



## Who we are

BC Aboriginal Child Care Society (BCACCS) was established in 1996 to help BC First Nations establish Indigenous early learning and child care (ELCC) programs and services which meet the needs of First Nations children and families, regardless of residence. We are committed to ensuring that communities are able to meet standards of care through the offering of high quality ELCC programs and services that are culturally and linguistically valid, as well as affordable, accessible and holistic. It is through this commitment that BCACCS has developed a variety of culturally-based resources and training workshops, as well as considerable policy expertise and research experience in the field of ELCC.

BCACCS acknowledges that our office is located on Skwxwú7mesh (Squamish) Nation Territory and we are privileged to do our work throughout BC.



BC Aboriginal  
Child Care Society

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[www.acc-society.bc.ca](http://www.acc-society.bc.ca)





# Sharing Our Stories

“

*Our greatest resource is our children.*

”



President  
Mary Teegee

Our greatest resource is our children. From time immemorial we have known children are a sacred gift that we must care for and nurture, and everything that we do must support them and their families.

With more than twenty-years of history supporting Indigenous early learning and child care (IELCC), the BC Aboriginal Child Care Society (BCACCS) has been privileged to support Indigenous peoples to develop and reclaim our own methods of raising and caring for children in the wake of colonization.

Our commitment to strengthening the capacity, quality, and access of Indigenous early learning and child care can

only be achieved by working together and through respectful collaboration with families, our sectoral partners in health, education and social services and with elected leadership. 2018-19 has been a year full of promise and growth thanks to many years of advocacy by BCACCS and many others. Now, it feels as though we are finally being heard.

Although the impacts of colonization have been long lasting, Indigenous peoples have always known how to take care of our own, with the land, our Elders, and our communities guiding us. By infusing principle-based approaches to building respectful relationships and engaging in commu-

nity-informed research and evaluation we at BCACCS are humbled to be part of the resurgence of Indigenous ways of bringing family and community life to raising children on our own terms. There is also growing momentum on the part of governments to support our Nations in achieving self-governance in early learning and child care. This shift in attitude is starting to be reflected in funding and social policy at all levels. With this new political landscape comes new opportunities and responsibilities that we look forward to exploring with ongoing support and in collaboration with communities, Indigenous leadership, and governments.



**Indigenous Early Learning and Child Care Framework implementation has begun.**

BCACCS has been moving forward with the co-development and Indigenous-led implementation of the Framework as authorized by regional First Nations leadership.

As outlined in the Framework, the focus of investments for 2018-2021 fall into one or more of the following three areas of impact/change: Quality, Capacity, and Access.

In the first year, existing programs were eligible for the First Nations Early Childhood Educator Wage Enhancement Grant. \$1,522, 071 was paid out. This included a top up to wages for ECE and ECEA certified staff making less than the wage grid level for their position as well as an incentive amount of \$1000.00.

All First Nations also received the Elder Involvement grant. \$318,000 was paid out to help support the inclusion of culturally grounded teachings in programs.

All communities received \$15,000 grant to support First Nations Early Learning and Child Care Community-Led Development and Planning for a total amounting to \$3,000,000.

Most important however, BCACCS is honoured to bring its longstanding commitments to Indigenous ELCC into new possibilities like the IELCC framework.

As a result of this funding: 2,154 children were served, 201 First Nations were engaged, 4 agencies were supported, 458 ECE/ECEA were assisted.

BCACCS will also be involved in organizing sector engagement and leadership development through gatherings and meeting.

This initiative is funded by the Government of Canada.





# Research

## Transitions.

Indigenous people have been calling – for decades – for culturally-based curricula, Indigenous approaches, and parental and community involvement as a pathway towards improved education success rates.

Transitions from early learning experiences into public education are a critical time for determining the success of Indigenous children. Indigenous parents and communities must be involved in analyzing the challenges, visioning best case scenarios, and brainstorming strategies for achieving them.

The focus of this pilot project was intended to be two-fold:

- 1) to develop partnerships for improving the early learning transition experiences of Indigenous children and their families.
- 2) to invite diverse people involved with early Indigenous learning transitions into the project, and to document their perspectives on transition supports and experiences.

The report on the documentation of this research will be available in 2020. A total of 113 perspectives were gathered between August 2018 and January 2019. Recommendations were made for a variety of audiences including Elders/Knowledge keepers, parents and families, community agencies, educators.

This project is hosted by the BC Aboriginal Child Care Society and funded by the Vancouver Foundation and the City of Vancouver.

## Jurisdiction.

In March 2019, BCACCS began an engagement project to explore the different legal avenues available to support and uphold Indigenous jurisdiction over early learning and child care in BC.

The project began with a legal review of the current jurisdictional situation for Indigenous child care in BC, as well as possible legal avenues for change, including legal avenues for pursuing Indigenous Jurisdiction over ECE as well as various options for amending the current provincial legislation. An Advisory Committee, comprised of ECE advocates across all regions of BC, was struck.

The committee's role to date has included reviewing the legal report and supporting the development of an engagement strategy to reach elected leadership, ECE managers and administrators around the province.

A final report and other resources will be published in 2020.





# Resource Centre



## Providing resources to our community of practice.

In the past year, 286 new items were added to our lending library collection, including our salmon, bear, owl, drum, coyote, cedar, canoe, eagle, and raven kits. Through our rotating collection program, where we partner with the lending libraries of Child Care Resource and Referral (CCRR) sites throughout BC, the BCACCS Resource Centre continues to make these and other resources available to our members across the province. As the kits move from centre to centre, they also act as a travelling, knowledge sharing resource. Some feedback and documentation that has been shared with us include:

### Bear Kit

"The children and I really enjoyed this resource and learned a great deal. The bear kit was beautifully put together and inspired us to pay more attention to the land on which we live."

"One child hoarded all the black bears onto the couch in the reading area. Another played with the spirit bears, enjoying the smoothness of the beautifully carved animals. Later they began to do parallel play and gradually began to interact with each other in a social-cooperative ways as they made their bears talk about eating the fish."

### Raven Kit

"Every day the tables of scenery, rivers, trees, ravens, etc. attracted different children to explore in different ways [and] all developed longer attention spans and stronger abilities to concentrate. I was hooked myself and investigated the beautiful library books in the kit. I was pleased to see one very shy little boy satisfy his curiosity about the raven wings and the raven puppet. He spoke in "motherese" and he smiled as his fingers touched the feathers and squeezed the soft body of the raven puppet. His learning was tactile and his pleasure was a joy to see."

During the 2018 BCACCS annual training conference, our kits were displayed and participants expressed great interest in borrowing and purchasing them. The Resource Centre also hosted workshops for librarians and educators on how to develop culturally respectful and relevant children's book and resource collections for their own libraries and centres.

Additionally, the Resource Centre is now highlighted once a month in the BCACCS eNews and the IELCC Knowledge Portal has been integrated with the BCACCS website. The over 800 links continue to be migrated to the website and new resources added.



# Services

## Supporting other areas of impact.

BCACCS began providing Secretariat support to the Directors Forum and Partnership Forum in 2018.

The Directors Forum and Partnership Forum have been in existence for over 20 years.

The Directors Forum is comprised of the 24 First Nation and Treaty Nation DAAs, Métis and Urban Delegated Child and Family Services Agencies in British Columbia (DAAs) who deliver child and family safety and well-being supports and services.

The Partnership Forum is comprised of the of the 24 Delegated Aboriginal Agencies, the Province of British Columbia's Ministry of Child and Family Development Aboriginal Services Branch staff; and the Government of Canada's Department of Indigenous Services Canada Child and Family Services staff.

2018/2019 was a year that included the assembly of the team, forging relationships with the Forum members, establishing a support framework and information sharing platform, and supporting the development of a Terms of Reference and Partnership Strategic Plan.

By assisting Delegated Aboriginal Agencies, Indigenous Services Canada, and the Ministry of Children and Family Development in growing their support and services to Indigenous communities, BCACCS will be advancing excellence in the provision of supports to Indigenous children and their families.

Indigenous Services Canada and the Ministry of Children and Family Development funded British Columbia Aboriginal Child Care Society to provide this support until March 31, 2019.

## Building relationships.

We recognize that it is important to build respectful relationships, share knowledge and collaborate.

Staff actively take part in a variety of committees, tables, and advisory bodies that support the early learning community.

By partnering and providing information from partners like First Nations Health Authority (FNHA), Ministry of Children and Family Development (MCFD), Metro Vancouver Aboriginal Executive Council (MVAEC), Early Childhood Educators of BC (ECEBC), The City of Vancouver, First Call BC Coalition, Canadian Child Care Federation, Vancouver School Board, and the Musqueam First Nation, Westcoast, Vancouver Island University, Native Education College, and Capilano University, we

are able to share, develop and provide training opportunities resources.

## Communities of practice.

In response to dialogue with local Indigenous leaders involved with early childhood education, and their formal commitments to reconciliation, the City of Vancouver worked with BCACCS to design and implement a focused consultation process to discuss the potential for developing a collaborative model to support the sector's capacity to continue to provide high quality, culturally appropriate services to Aboriginal children and their caregivers. The result was the Vancouver Aboriginal Early Years Network (VAEYN). This community of practice addresses the broader strategic planning needs and opportunities of the Aboriginal Early Years sector in Vancouver.

## Evaluating our practices.

Our last stakeholder survey revealed that BCACCS is not always able to respond to your inquiries as quickly as we'd like. We have been working on that and to help support communities to better understand and provide training and resource needs.

As always, we wanted to know how to keep in touch with you. We found out that most BCACCS survey respondents prefer to get information from us by email and that Facebook is by far the most used social media platform followed by Twitter. In response, we have made sure that we send out a weekly e-news by email and actively post on Facebook and Twitter.





# Services

## ACCRR

In response to dialogue with local Indigenous leaders involved with early childhood education, and their formal commitments to reconciliation, the City of Vancouver worked with BCACCS to design and implement a focused consultation process to discuss the potential for developing a collaborative model to support the sector's capacity to continue to provide high quality, culturally appropriate services to Aboriginal children and their caregivers. The result was the Vancouver Aboriginal Early Years Network (VAEYN). This working group addresses the broader strategic planning needs and opportunities of the Aboriginal Early Years sector in Vancouver.

## Aboriginal Head Start preschools.

BCACCS is honoured to be the host agency for two Aboriginal Head Start (AHS) preschools in Vancouver's urban environment. Eagle's Nest AHS is located in the heart of the downtown eastside in a very special childcare center that has been lovingly developed through extensive parent and Elder involvement. Singing Frog AHS is located close to Grandview and Clark and has Nations from across Canada and the United States represented in their program.

These programs are provided free of charge to eligible Aboriginal families, follow the play-based philosophy, and are designed to include parents. AHS site programs are based on a holistic approach to early childhood experiences that emphasize the needs of the child within the family, school, and community.



"Being here always makes me feel better." Singing Frog parent

"Awesome to see interactions with Elders from different Nations and being exposed to many different Indigenous cultures." Eagle's Nest parent

## Recognition of early childhood champions.

Each year BCACCS expresses our appreciation for the special individuals and groups that are making positive and lasting contributions to the field of Indigenous early learning and child care and helping the youngest generation thrive.

While typically the award is presented to one individual, this year BCACCS presented two awards. One to an individual and one to a post-secondary institute that has contributed in many important ways to the healthy, holistic learning and care of young Aboriginal children and their families.

Mabel Louie is from the Stellaten First Nation. She holds two hereditary names and is from the Frog Clan. She has worked tirelessly to create partnerships, forge relationships, learn and train, and advocate for families. Mabel is one of the founding members of the BC Aboriginal Child Care Society.

Vancouver Island University (VIU)—formerly Malaspina University College—has a long history of working closely with local Aboriginal communities and agencies to provide education and services that enhance the learning experiences and opportunities for Aboriginal students in First Nation Studies, Child and Youth Care, and Early Childhood Education and Care as well as Aboriginal students attending other courses and programs across the campuses.

To honour exceptional role models working in Indigenous early learning and child care we present the Child Care Recognition Awards at our annual conference. The 2018 recipients were Mona Tronson, Lucie Theoret, and Anna Zanella.



# Education & Training

## Connections.

Canadian mainstream screening and assessment tools are used to identify and demonstrate the need for early intervention services for children. However, current tools and approaches do not take into account the cultural perspectives of Canadian Indigenous populations or the on-going impact of colonization. Consequently, many Indigenous families have a cautious approach to screening and assessment which sometimes results in Indigenous children going without appropriate, supportive intervention.

The Connections Project was developed to address these concerns. It grew out of advocacy and needs identified by Aboriginal Head Start (AHS) educators in British Columbia as a response to their experiences of utilizing a variety of mainstream screening and assessment tools. The project is funded generously by the Public Health Agency of Canada (PHAC).

The Connections Project focuses on a series of three-courses that have been developed in partnership with Vancouver Island University (VIU) and offered on-line to AHS educators throughout Canada. Additionally a face-to-face Summer Institute of the second course was developed and delivered in August 2018. This Summer Institute was delivered in partnership with BCACCS, VIU and Capilano University and incorporated opportunities for the educators to practice documentation skills in a child care setting.

The main objectives of the Project and these courses are:

- to increase educators' understanding and knowledge of screening and assessment;

- discuss the poor fit of mainstream models for Indigenous communities; and
- learn and practice models of assessment that have been identified globally as holistic, culturally safe and supportive of Indigenous children and families

"I learned so much through these courses and my experience in Vancouver really helped bring all the information together. It was great to take these courses and connect with other Head Start educators – a very unique and relevant experience!" Connections participant.

"It was a great course that truly opened my eyes and allowed me to extend and further my learning as an early childhood educator." Connections participant.

"The ability to all come together to discuss barriers in common, and also to hear solutions and ideas – Educators don't often hear this level of discussion [amongst Head Start] front line staff." Connections participant.

"I have created meaningful pedagogical documentations, improved my communication skills with families and educators, and can better assess the cultural relevance of screening tools." Connections participant.

"Thank you so much for the opportunity to learn more about culturally safe assessment and documentation. I have been able to use a lot of the information this year and I know it will continue to be useful in the future." Connections participant.





# Education & Training

## New workshops.

Our facilitators visited 45 communities to deliver workshops this year. Workshops are updated and created every year and change according to interests and needs of community. Some of the latest workshops added to our services are:

- *Enriching Early Child Care and Education Programs using the BC Aboriginal Child Care Society Cultural Kits 1.5-2 hours*  
Explore the BCACCS Cultural kits developed to support the teaching of Indigenous knowledges, values and cultural practices, highlighting in particular our important relationship to land and place.
- *Culturally Focused Early Childhood Programs 3 hours*  
Learn to develop and implement culturally focused

curriculum and resources that draw upon local First Nations cultures. Locally developed curriculum relies on input from parents, community members and knowledge keepers and is accepted and used more meaningfully by caregivers and child care centres.

- *Enhancing Family and Community Participation in IELCC Programs 2-3 hours*  
Participants think about and discuss strategies to involve parents and community members in their Indigenous early learning and child care (IELCC) program.

A full list of workshops is available on our website:  
<https://www.acc-society.bc.ca/all-workshops/>



# Our People

## Staff

Karen Isaac  
*Executive Director*

Kirsten Bevelander  
*Program Manager / Child Care Advisor*

Maureen Black  
*Aboriginal Child Care Advisor*

Liz Williams  
*Aboriginal Child Care Advisor, Northern*

Cathy Balatti  
*Aboriginal Child Care Advisor, Interior*

Fionn Yaxley  
*Communications Officer*

Bahar Sadeghieh  
*Library Assistant*

Rowena Koh  
*Librarian*

Scott (Iax-Iya7) Nahanee  
*Payroll*

Eugene Harry, (XiQulem)  
*Cultural Advisor*

Leona Antoine  
*Program Coordinator,  
Singing Frog Preschool*

Dawn Westland  
*Program Coordinator,  
Eagle's Nest Preschool*

Barbara Stroud  
*IELCC Project Coordinator*

Lenora Joe  
*Regional Community Capacity  
Developer, Vancouver Coastal/Fraser*

Charmayne Nikal  
*Regional Community Capacity  
Developer, Northern*

Rachel West  
*Regional Community Capacity  
Developer, Vancouver Island*

## Board

Mary Teegee, *President  
Executive Director of Child & Family  
Services, Carrier Sekani Family Services*

Maurice Squires, *Vice-President  
Director of Aboriginal Policy and Prac-  
tice, Aboriginal Services Branch, MCFD*

Al Lawrence, *Treasurer / Secretary  
Owner/Operator Kidz Co*

Sue Sterling-Bur, *Director  
Consultant & Instructor*

Robert Lagassé  
(Xeylsqoyeplexw), *Director  
Retired*

Warner Adam, *Director  
Chief Executive Officer,  
Carrier Sekani Family Services*

Debra Foxcroft, *Director  
Independent Consultant*



***“Thank you for supporting Indigenous  
early learning and child care.”***



# Vital Signs

Statistical Summary of Program Activities 2018-2019

21,787



Website  
hits

45

Communities  
visited  
by Advisors

287

Moe the Mouse®  
Participants



1,702  
Facebook likes



48

E-news  
shared



2

8

2

Conference attendees

Representation of our  
Stakeholders across BC from  
2018 conference training

31.97%  
Coastal

11.56%  
Island

27.21%  
Northern

12.69%  
Interior

11.56%  
Fraser

4

Newsletters  
distributed



34

E-bulletins sent



8,035

Consults



1,867

Resources in the library



3,011

Users access the library





# Our Funders / Giving Thanks

## Many thanks to our funders.

Ministry of Children and Family Development for funding several initiatives including, the Aboriginal Child Care Resource and Referral, Licensing Review Project, and Capacity Development & Child Care Planning.

Public Health Agency of Canada (PHAC), for funding the operations of Eagle's Nest and Singing Frog Aboriginal Head Start Preschools in East Vancouver and for continuing to support our Connections Project.

First Nations Health Authority for providing the funding mechanism to flow Indigenous Early Learning and Child Care Framework implementation funding for BC region from the Government of Canada to BCACCS.

Unifor and CN Rail for funding the Moe the Mouse Regional Adaptation Project.

City of Vancouver for funding the Transitions Project and the continuation of the Vancouver Aboriginal Early Years Network

The Vancouver Foundation for funding for funding the Transitions Project.

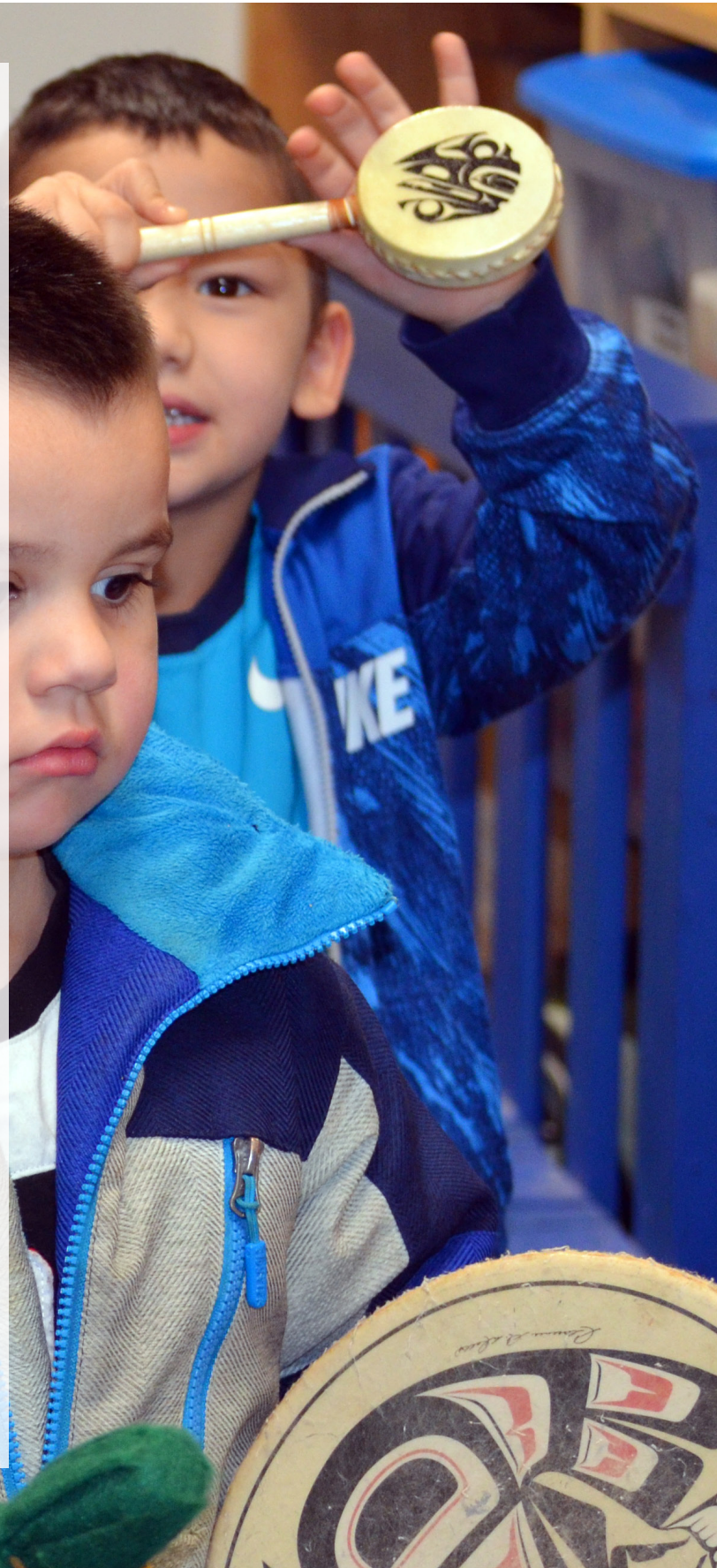
Employment and Social Development Canada (ESCD) for their support of two Canada Summer Jobs positions.

Vancouver Native Health Society for providing Supported Child Development funding support to Eagle's Nest Aboriginal Head Start pre-school.

Orbis Investments made a generous donation of to support pre-school operations and the Resource Centre library.

First Nations Health Authority, Native Northwest, Port of Prince Rupert, Manitobah Mukluks, Wintergreen, Habitat, First Nations technology Council, HummingBird Event Productions, Sheraton Vancouver Airport Hotel, and Initial Print for their financial support of our 21<sup>st</sup> annual provincial training conference, November 2018.

Without donations we could not do the work we do. We thank the funders, private donors, and volunteers that support BCACCS to ensure that Indigenous focused scholarships, training, and resources are available for to ECEs in the Indigenous early learning field.





# Financials

## STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES For the year ended March 31, 2019

	Operations B u d g e t 2 0 1 9 (Unaudited)	Operations Actual 2019	Capital Actual 2019	Total 2019	Total 2018
<b>REVENUES</b>					
Registration	100,500	79,870	-	79,870	78,115
Workshop	47,500	36,125	-	36,125	51,779
Membership	1,550	2,020	-	2,020	1,236
Rental	6,000	4,750	-	4,750	11,950
National Indian Brotherhood	-	-	-	-	20,680
Moe the Mouse	15,000	35,135	-	35,135	20,039
Public Health Agency of Canada	664,400	851,073	-	851,073	855,507
Employment and social development	-	7,787	-	7,787	32,833
First Nations Health Authority	100,000	231,561	-	231,561	200,000
Province of BC (MCFD)	1,058,016	959,930	-	959,930	626,363
Province of BC (CCOF)	4,000	12,426	-	12,426	10,401
Provincial Health Services Authority	3,500	-	-	-	-
Province of BC (MCFD) ECE wage enhancement	-	6,271	-	6,271	-
City of Vancouver	28,398	40,018	-	40,018	25,000
Vancouver Native Health Society (VNHS)	-	26,545	-	26,545	23,227
Aboriginal Head Start Association of BC	-	6,000	-	6,000	2,150
United Way of Vancouver Lower Mainland	-	-	-	-	30,000
Vancouver Foundation	-	12,750	-	12,750	31,250
ECE scholarship	4,000	-	-	-	-
Child Care Advocacy Association of Canada	-	30,000	-	30,000	-
Donations	13,000	23,639	-	23,639	14,155
Fundraising	-	4,448	-	4,448	1,001
Indigenous Service Canada	80,000	80,000	-	80,000	80,002
National Collaborating Centre for Aboriginal Health	-	-	-	-	1,000
Miscellaneous	-	60,576	-	60,576	59,952
Handling Fees	52,5000	150,190	-	150,190	73,258
	2,178,364	2,661,114	-	2,661,114	2,246,898

# Financials

## cont'd STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

For the year ended March 31, 2019

	Operations Budget 2019 (Unaudited)	Operations Actual 2019	Capital Actual 2019	Total 2019	Total 2018
<b>EXPENDITURES</b>					
Wages (net of recovery)	1,244,837	1,110,435	-	1,110,435	892,746
Rent (net of recovery)	86,280	112,232	17,993	112,232	101,521
Utilities	15,650	6,560	-	6,560	7,788
Renovations	-	4,979	-	4,979	1,339
Alarm	150	1,675	-	1,675	1,097
Insurance	7,731	15,287	-	15,287	12,918
Property taxes	-	3,898	-	3,898	1,321
Office supplies	7,700	10,955	-	10,955	6,277
Photocopying and printing	17,427	27,861	-	27,861	21,092
Postage and courier	3,200	3,498	-	3,498	2,149
Telephone	10,000	15,160	-	15,160	11,235
Internet and website	14,700	30,587	-	30,587	23,838
Office equipment and upgrades	4,300	1,305	-	1,305	1,400
Meeting food	24,600	17,600	-	17,600	3,644
Staff recruitment and criminal checks	9,500	4,669	-	4,669	561
Staff training	43,456	19,264	-	19,264	7,758
Staff appreciation	1,000	3,784	-	3,784	570
Promotion	2,400	1,583	-	1,583	100
Legal	2,500	19,814	-	19,814	656
Audit	7,700	8,720	-	8,720	11,657
Accounting	19,800	21,755	-	21,755	27,199
Payroll process	1,150	1,606	-	1,606	1,298
Publications	2,431	157	-	157	-
Consultant	128,600	388,570	-	388,570	107,095
Board travel and meetings	20,000	16,285	-	16,285	11,564
Honoraria	5,800	25,556	-	25,556	10,493
Vehicle expense	-	3,838	-	3,838	5,863
Food and nutrition	10,250	14,188	-	14,188	13,271
Program material and trip tickets	62,150	75,920	-	75,920	66,005
Registration fees - FNHA delegates	-	57,200	-	57,200	55,000
Training	16,500	2,259	-	2,259	3,165
Education allowance	5,000	3,697	-	3,697	793
Other program expenses	4,000	-	-	-	4,000
Meeting rooms and catering	75,000	81,512	-	81,512	53,545
Travel and trip fees	148,159	139,570	-	139,570	76,009
Travel-FNHA delegates	57,000	83,613	-	83,613	101,211
Evaluation	4,000	-	-	-	3,750
Janitorial Supplies	-	612	-	612	278
Equipment	37,339	26,039	-	26,039	46,683
Handling fees	86,784	150,190	-	150,190	73,258
Dues and fees	1,600	2,315	-	2,315	1,731
Bad debts	-	1,069	-	1,069	-
Bank charges	1,400	1,173	-	1,173	1,597
Miscellaneous	34,860	731	-	731	7,050
Host fees	8000	-	-	-	-
Depreciation	-	-	32,145	32,145	17,993
	2,233,314	2,517,721	32,145	2,549,866	1,798,518
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(54,950)	143,393	(32,145)	111,248	448,380
Fund balance, beginning of the year		600,779	175,541	776,320	327,940
Capital additions paid from Operations Funds		(167,597)	167,597	-	-
Fnd balance, end of year		576,575	310,993	887,568	776,320



# Financials

## STATEMENT OF FINANCIAL POSITION

March 31, 2019

	Operations 2018	Capital 2018	Total 2018	Total 2017
<b>CURRENT ASSETS</b>				
Cash	885,466	-	885,466	682,667
Investment	5,772	-	5,772	5,772
Accounts receivable	128,186	-	128,186	51,113
GST Receivable	12,536	-	12,536	9,975
Prepaid expenses	17,702	-	17,702	22,308
	1,046,662	-	1,046,662	771,835
TANGIBLE CAPITAL	-	255,613	255,613	131,820
INTANGIBLE CAPITAL	-	55,380	55,380	43,721
	1,046,662	310,993	1,360,655	947,376
<b>CURRENT LIABILITIES</b>				
Accounts payable and accrued liabilities	77,364	-	77,364	43,581
Vacation payable	65,286	-	65,286	46,475
Deferred revenue	330,000	-	330,000	80,000
Wages and benefits payable	437	-	437	-
Refundable deposit	-	-	-	1,000
	473,087	-	473,087	171,056
<b>FUND BALANCES</b>				
UNRESTRICTED	576,575	-	576,575	600,779
INVESTED IN TANGIBLE CAPITAL	-	310,993	310,993	175,541
	576,575	310,993	887,568	776,320
	1,046,662	310,993	1,360,655	947,376

### INDEPENDENT AUDITORS' REPORT - TO THE MEMBERS, B.C. ABORIGINAL CHILD CARE SOCIETY

We have audited the accompanying financial statements of B.C. Aboriginal Child Care Society, which comprise the statement of financial position as at March 31, 2019, and the statement of operations and changes in fund balances and the 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.

#### 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 auditors consider 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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of B.C. Aboriginal Child Care Society as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

REID HURST NAGY INC. - CHARTERED PROFESSIONAL ACCOUNTANTS  
RICHMOND, B.C. December 6, 2019



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BC **Aboriginal**  
**Child Care** Society