

# NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES

## FINANCIAL STATEMENTS

Year ended March 31, 2012

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ANDREWS & CO.  
*Chartered Accountants*





ANDREWS  
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Chartered Accountants

Independent Member Firm of

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## INDEPENDENT AUDITOR'S REPORT

To: The Members of National Association of Friendship Centres

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Professional *Strength*

Personal *Services*

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Practical *Solutions*

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We have audited the accompanying financial statements of **National Association of Friendship Centres**, which comprise the statement of financial position as at **March 31, 2012**, and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

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### *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.

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ORLEANS

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OTTAWA, ONTARIO

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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 control relevant to the Association'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 Association'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.

**INDEPENDENT AUDITOR'S REPORT, continued**

*Basis for Qualified Opinion*

National Association of Friendship Centres expenses program specific property and equipment purchased in the year of acquisition to the specific programs to which it relates. This practice is outlined in the Significant Accounting Policies description in the notes to the financial statements. This practice is not in accordance with Canadian generally accepted accounting principles, and the effect of this departure on expenses, excess of revenues over expenses, assets and fund balances has not been quantified.

*Qualified Opinion*

Except as noted in the above paragraph, in our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2012 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Other Matters*

The Supplementary Information included is presented for the purposes of additional analysis and is not required disclosure under Canadian generally accepted accounting principles.

The balance sheet as at March 31, 2011 and the statement of operations, changes in net assets and cash flows for the year ended March 31, 2011 were reported on by another firm of Chartered Accountants.

Ottawa, Ontario  
July 30, 2012



**CHARTERED ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS**

ANDREWS & CO.  
*Chartered Accountants*



**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**STATEMENT OF FINANCIAL POSITION**  
**As at March 31, 2012**  
(With comparative figures for 2011)

	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 1,713,618	\$ 1,161,547
Accounts receivable	3,104,271	2,775,488
Prepaid expenses	34,610	51,809
HST receivable	<u>53,124</u>	<u>21,074</u>
	<b>4,905,623</b>	<b>4,009,918</b>
<b>PROPERTY AND EQUIPMENT - Note 3</b>	<u>640,853</u>	<u>667,082</u>
	<b><u>\$ 5,546,476</u></b>	<b><u>\$ 4,677,000</u></b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 4,106,917	\$ 3,243,639
Deferred contributions - Note 4	<u>504,647</u>	<u>485,234</u>
	<u>4,611,564</u>	<u>3,728,873</u>
<b>OPERATING, BUILDING AND SPECIAL PROGRAM FUND</b>	73,456	70,765
<b>PENSION RESERVE FUND</b>	150,000	150,000
<b>PROPERTY &amp; EQUIPMENT FUND</b>	640,853	667,082
<b>REPLACEMENT RESERVE FUND - Note 7</b>	<u>70,603</u>	<u>60,280</u>
	<u>934,912</u>	<u>948,127</u>
	<b><u>\$ 5,546,476</u></b>	<b><u>\$ 4,677,000</u></b>

See accompanying notes

Approved on behalf of the board

Members

Members

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**STATEMENT OF OPERATIONS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

	<b>2012</b>	<b>2011</b>
<b>REVENUES</b>		
Government contributions - Note 5	\$ 29,758,979	\$ 30,181,352
Slippage	(515,432)	(310,552)
Deferred contributions - Note 4	(11,822)	(201,266)
Other	100,209	136,628
Membership fees	36,350	35,300
Interest	36,048	36,635
Conferences	3,568	79,709
	<b>29,407,900</b>	<b>29,957,806</b>
<b>EXPENDITURES</b>		
Advertising and promotion	936	8,700
Amortization	26,229	23,510
Building expenses	41,321	41,522
Conferences and related fees	5,523	119,600
Insurance	20,840	20,787
Interest and bank charges	2,899	4,004
Office supplies	92,554	58,783
Other	21,980	34,667
Printing	53,051	166,595
Professional fees	799,443	555,928
Program delivery and management	26,638,664	27,001,366
Repairs and maintenance - building	13,777	19,189
SSHRC proposal	8,264	-
Salaries and related benefits	1,039,101	1,073,789
Slippage	(194,030)	(70,852)
Telephone and utilities	43,362	49,270
Training	11,723	4,271
Translation	127,756	118,120
Travel	631,431	713,634
	<b>29,384,824</b>	<b>29,942,883</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS</b>	<b>23,076</b>	<b>14,923</b>
<b>FUNDER ADJUSTMENTS - Note 6</b>	<b>36,291</b>	<b>-</b>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ (13,215)</b>	<b>\$ 14,923</b>

See accompanying notes

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**STATEMENT OF CHANGES IN FUND BALANCES**

Year ended March 31, 2012  
 (With comparative figures for 2011)

	Operating, building and special program fund	Pension reserve fund	Property & equipment fund	Replacement reserve fund	Total 2012	Total 2011
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 70,765	\$ 150,000	\$ 667,082	\$ 60,280	<b>\$ 948,127</b>	<b>\$ 933,204</b>
(Deficiency) excess of revenues over expenditures	13,014	-	(26,229)	-	(13,215)	14,923
Transfer to replacement reserve fund	<u>(10,323)</u>	<u>-</u>	<u>-</u>	<u>10,323</u>	<u>-</u>	<u>-</u>
<b>BALANCE, END OF YEAR</b>	<b><u>\$ 73,456</u></b>	<b><u>\$ 150,000</u></b>	<b><u>\$ 640,853</u></b>	<b><u>\$ 70,603</u></b>	<b><u>\$ 934,912</u></b>	<b><u>\$ 948,127</u></b>

See accompanying notes

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**STATEMENT OF CASH FLOWS**  
Year ended March 31, 2012  
(With comparative figures for 2011)

	<u>2012</u>	<u>2011</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Deficiency) excess of revenues over expenditures	\$ (13,215)	\$ 14,923
Adjustment for		
Amortization	<u>26,229</u>	<u>23,510</u>
	<b>13,014</b>	<b>38,433</b>
Change in non-cash working capital items		
Increase in accounts receivable	(328,783)	(1,834,831)
Decrease (increase) in prepaid expenses	17,199	(18,273)
Increase in HST receivable	(32,050)	(8,789)
Increase in accounts payable and accrued liabilities	863,278	308,709
Increase in deferred contributions	<u>19,413</u>	<u>201,265</u>
	<b>552,071</b>	<b>(1,313,486)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchase of property and equipment	<u>-</u>	<u>(85,661)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>552,071</b>	<b>(1,399,147)</b>
<b>CASH, BEGINNING OF YEAR</b>	<u>1,161,547</u>	<u>2,560,694</u>
<b>CASH, END OF YEAR</b>	<u><b>\$ 1,713,618</b></u>	<u><b>\$ 1,161,547</b></u>

See accompanying notes

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

**1. NATURE OF OPERATIONS**

National Association of Friendship Centres was incorporated under Part II of the Canada Business Corporations Act for the purpose of improving the quality of life Aboriginal people in an urban setting. The Association receives funding under various agreements with the Government of Canada and other contributors, which it distributes to its members across Canada and to other organizations that carry out the projects intended to fulfil this mandate. As a not-for-profit organization the Association is exempt from income tax.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The significant policies are detailed as follows:

**(a) Fund accounting**

The Association uses fund accounting for financial reporting purposes.

The operating, building and special program fund accounts for the Association's general funding and administrative activities, the operations of the land and building, and special program activities undertaken by the Association.

The pension reserve fund was established to ensure the pension plan is able to meet its obligations in the future.

The property and equipment fund accounts for the Association's investment in property and equipment net of accumulated amortization

The replacement reserve fund was established to fund the major repairs and replacements of the Association's assets.

**(b) Revenue recognition**

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

Other revenues such as conference fees are recognized when the service is performed or when the activity has taken place.

Expenses made by members and other organizations may be subject to audit to ensure compliance with the agreements. Such audits may result in adjustments to amounts to which the Association is entitled and therefore result in a portion of amounts recognized as revenue to be repaid to the funder.



**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

**2. SIGNIFICANT ACCOUNTING POLICIES, continued**

**(c) Accounting estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Areas of significant estimates include the estimated useful life for property and equipment and slippage.

**(d) Property and equipment**

Property and equipment are accounted for at cost. Amortization is based on their estimated useful life using the following methods and rates:

Buildings	40 years	Straight-line
Equipment	20 %	Declining balance

Property and equipment purchased and funded under the terms of program agreements are expensed in the year of acquisition. Capital asset purchases expensed during the year totalled \$33,732 (2011 - \$8,179)

**(e) Program administration revenues and expenses**

The Association charges its programs for office rent, meeting costs, office supplies and equipment and administrative support where such charges are specifically provided for in the program funding agreements. These internal charges are recorded as revenues in the operating and building fund, and as expenses in the individual program statements, but are eliminated in the statement of revenues and expenses.

**(f) Financial instruments**

On initial recognition, all financial assets and liabilities are measured and recognized at their fair value. Subsequently, financial assets and liabilities are measured and recognized as follows:

*Held-for-trading financial assets and liabilities*

Cash is classified as held-for-trading financial assets. It is measured at fair value and changes in fair value are recognized in the revenues and expenses.

*Loans and receivables and other financial liabilities*

Accounts receivable, accounts payable and accrued liabilities are measured at amortized cost using the effective interest method.

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

**2. SIGNIFICANT ACCOUNTING POLICIES, continued**

**(g) Future change in accounting policies**

In 2006, the Accounting Standards Board (AcSB) of the Canadian Institute of Chartered Accountants (CICA) initiated a long-term strategic plan that mandates significant changes to future Canadian standards.

As part of that strategic plan, the AcSB issued new accounting pronouncements for not-for-profit organizations. In December 2010, the AcSB issued Part III of the CICA Handbook - Accounting Standards for Not-for Profit Organizations in the private sector. Part III is comprised of the following:

- Standards dealing with the unique circumstances of not-for-profit organizations, currently in the "4400 series" of standards in Part V of the handbook;
- Additional standards and amendments; and
- New accounting standards for private enterprises in Part II of the Handbook, to the extent that they apply to not-for-profit organizations.

Not-for-profit organizations will be permitted to adopt either the new Part III accounting standards or International Financial Reporting Standards (IFRS); which comprise of Part I of the Handbook. Once a selection is made, not-for-profit organizations will apply standard to annual financial statements related to fiscal years beginning on or after January 1, 2012. Earlier application is permitted.

The Association is currently planning to adopt Part III of the handbook for its 2013 year end. The transition is not expected to have a material impact on the year end financial statements. Until the date of transition, all NPOs will continue to follow the current CICA Handbook - Accounting Part V - Pre-Changeover Standards.

**3. PROPERTY AND EQUIPMENT**

	<u>2012</u>		<u>2011</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Land	\$ 338,838	\$ -	\$ 338,838	\$ 338,838
Buildings	345,162	113,549	231,613	240,242
Equipment	<u>309,646</u>	<u>239,244</u>	<u>70,402</u>	<u>88,002</u>
Total property and equipment	<u>\$ 993,646</u>	<u>\$ 352,793</u>	<u>\$ 640,853</u>	<u>\$ 667,082</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

**4. DEFERRED CONTRIBUTIONS**

	<b>2012</b>	<b>2011</b>
Balance, beginning of year	<b>\$ 485,234</b>	<b>\$ 283,969</b>
Recognized as revenues during the year	<b>(129,841)</b>	<b>(66,539)</b>
Received during the year relating to the following year	<b>141,663</b>	<b>267,804</b>
Net adjustments from funders	<b>7,591</b>	<b>-</b>
	<b>\$ 504,647</b>	<b>\$ 485,234</b>

**5. GOVERNMENT CONTRIBUTIONS**

	<b>2012</b>	<b>2011</b>
Canadian Heritage	<b>\$ 28,007,964</b>	<b>\$ 28,456,627</b>
Health Canada	<b>333,367</b>	<b>561,200</b>
Human Resources Skills Development Canada	<b>438,520</b>	<b>334,320</b>
Indian and Northern Affairs Canada	<b>967,513</b>	<b>729,205</b>
Statistics Canada	<b>11,615</b>	<b>-</b>
Ministry of Aboriginal Affairs	<b>-</b>	<b>50,000</b>
Public Safety Canada	<b>-</b>	<b>50,000</b>
	<b>\$ 29,758,979</b>	<b>\$ 30,181,352</b>
Total	<b>\$ 29,758,979</b>	<b>\$ 30,181,352</b>

**6. FUNDER ADJUSTMENTS**

During the year, Canadian Heritage audited and adjusted the Association's expense claims for the 2006 to 2009 years by \$36,291. This amount was paid in full to avoid interest charges, but the Association's management is of the opinion that the adjustment should not have been made. This balance is currently being negotiated by the Association. Since the timing and final outcome of the resolution cannot be reasonably estimated, the entire amount has been expensed in the current year.

**7. REPLACEMENT RESERVE**

The replacement reserve fund was established to accumulate funds for future property and equipment repair and replacement costs. The limit for the current year reserve has been set at the lesser of the annual building fund surplus and \$12,000.

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

**8. ECONOMIC DEPENDENCE**

The operations of the Association are funded at 95% (2011 - 95%) by Canadian Heritage. Should this funding not be continued or it cannot be replaced, the Association would not be able to continue its operations at the current level. However, if program delivery contributions are excluded, the percentage of Canadian Heritage funding contributed to the Association's operating expenses are 49% (2011 - 45%).

**9. PENSION PLAN EXPENSE**

Effective July 1, 2007, the Association enrolled into a defined contribution pension plan. Enrolment into the pension plan is mandatory for all employees. For employees hired on or after July 1, 2007, the Association will match employee contributions to their pension plan for an amount equal to 6% of their income. For employees hired prior to July 1, 2007, the Association will match employee contributions from 1% to 6% of earnings.

	<b>2012</b>	<b>2011</b>
Pension plan contributions made during the year, included in salaries and benefits	<b><u>\$ 43,643</u></b>	<b><u>\$ 41,119</u></b>

**10. CAPITAL MANAGEMENT**

The Association considers its capital to be the amounts retained in the different fund balances, which is generally the difference between its assets and its liabilities as reported on the statement of financial position. The Association receives contribution funding from Canadian Heritage, Indian and Northern Affairs Canada, Human Resources Skills Development Canada, and Health Canada for the delivery of programs that respect the nature of business of the Association as defined in the Summary of Significant Accounting Policies. These contributions are maintained and disbursed under the terms of the relevant funding agreements and management is responsible for adhering to the provisions of these agreements.

The Association's objectives when managing capital are to safeguard its ability to continue as a going concern so that it can continue to provide delivery of its services to its members.

Management maintains its capital by ensuring that annual operating budgets are developed and approved by the Board of Directors and the different funding agencies for specific programs, based on known or estimated sources of funding available each year. These budgets are shared with all management and staff of the Association to ensure that the capital of the Association is maintained. The Association was in compliance with all of its capital requirements during the year.

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended March 31, 2012**  
(With comparative figures for 2011)

**11. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES, AND FINANCIAL RISKS**

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest, currency and credit risks arising from its financial instruments. All transactions related to the financial instruments are recorded on a settlement-date basis. The fair values of cash, accounts receivable, and accounts payable and accrued liabilities approximate their carrying values, unless otherwise noted, due to the short-term maturity of these instruments.

**12. COMPARATIVE AMOUNTS**

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE A - OPERATING FUND**  
Year ended March 31, 2012

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Other	\$ 330,269	\$ 149,340
Membership Fees	36,350	35,300
Deferred revenue	(70,444)	(37,299)
Earned revenues	14,037	-
Interest	36,048	37,371
Revenue, prior years	(8,736)	-
Revenue transfers	172,942	296,374
	<u>510,466</u>	<u>481,086</u>
<b>EXPENDITURES</b>		
Advertising and promotion	-	3,750
Amortization	17,600	15,139
Communications	6,194	9,891
Conferences and related fees	5,377	23,083
Contracts, prof. fees and honoraria	9,218	-
Insurance	2,709	-
Interest and bank charges	976	(204)
Office supplies	27,066	23,388
Other	21,364	17,344
Permits, taxes and licenses	30	-
Printing	19,361	16,689
Professional fees	4,780	16,452
Program delivery and management	-	250
Salaries and related benefits	36,101	2,910
Training	535	4,271
Translation	32,858	21,904
Travel	309,269	314,678
Utilities	1,203	-
	<u>494,645</u>	<u>469,545</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS</b>	<b>15,822</b>	<b>11,541</b>
<b>FUNDER ADJUSTMENTS</b>	<u>36,291</u>	<u>-</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ (20,469)</u>	<u>\$ 11,541</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE B - BUILDING FUND**  
Year ended March 31, 2012

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Other	\$ 1,404	\$ -
Earned revenues	6,430	-
Revenue transfers	<u>75,958</u>	<u>84,619</u>
	<u>83,792</u>	<u>84,619</u>
<b>EXPENDITURES</b>		
Amortization	8,629	8,371
Insurance	10,803	10,798
Office supplies	172	152
Permits, taxes and licenses	27,921	26,068
Repairs and maintenance	13,777	19,189
Utilities	<u>12,167</u>	<u>15,454</u>
	<u>73,469</u>	<u>80,032</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 10,323</u>	<u>\$ 4,587</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>Aboriginal Friendship Centre Programs</u>	<u>Cultural Connections Aboriginal Youth (CCAY)</u>	<u>CCAY - Atlantic RD</u>	<u>CCAY - North RD</u>
<b>REVENUES</b>				
Government contributions	\$ 16,173,194	\$ 10,176,956	\$ 50,414	\$ 75,118
Other	-	-	-	-
Deferred revenue	-	-	-	-
Earned revenues	-	-	-	-
Slippage	-	(159,073)	(116)	-
	<u>16,173,194</u>	<u>10,017,884</u>	<u>50,298</u>	<u>75,118</u>
<b>EXPENDITURES</b>				
Advertising and promotion	-	-	936	-
Annual general meeting	90,137	-	-	-
Audit fees	1,500	1,500	-	-
Board meetings	72,174	-	-	-
Communications	6,143	2,707	976	976
Conferences and related fees	53	-	-	-
Contracts, prof. fees and honoraria	23,987	-	-	-
Insurance	4,637	1,749	54	54
Interest and bank charges	906	244	-	2
IT equipment and support	-	-	-	-
Office supplies	7,667	6,367	1,215	1,215
Other	-	-	-	-
Permits, taxes and licenses	18,000	-	-	-
Presidents and coordinators meetings	10,631	-	-	-
Printing	-	-	-	-
Program delivery and management	15,455,115	9,835,046	26,863	39,390
Program del.and mgmt., prior yrs	-	-	-	-
Rent	12,270	12,270	1,575	1,575
Salaries and related benefits	332,724	124,485	13,427	13,427
Slippage	-	-	-	-
SSHRC proposal	-	-	-	-
Training	9,612	-	-	-
Translation	76,096	-	-	-
Travel	42,549	33,515	5,253	18,479
Utilities	9,000	-	-	-
Youth forum meetings	-	-	-	-
	<u>16,173,201</u>	<u>10,017,884</u>	<u>50,298</u>	<u>75,118</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ (7)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>UMAYC- Previous Years</u>	<u>Young Canada Works (YCW)</u>	<u>Aboriginal Diabetes Initiative</u>	<u>Tobacco Control Strategy</u>
<b>REVENUES</b>				
Government contributions	\$ 66,894	\$ 1,465,388	\$ 150,000	\$ 175,950
Other	-	-	-	-
Deferred revenue	-	-	-	-
Earned revenues	-	-	-	-
Slippage	<u>(194,030)</u>	<u>(102,036)</u>	<u>(5,235)</u>	<u>-</u>
	<u>(127,136)</u>	<u>1,363,352</u>	<u>144,765</u>	<u>175,950</u>
<b>EXPENDITURES</b>				
Advertising and promotion	-	-	-	-
Annual general meeting	-	-	-	-
Audit fees	-	1,500	-	2,000
Board meetings	-	-	-	-
Communications	-	2,625	-	4,728
Conferences and related fees	-	-	-	-
Contracts, prof. fees and honoraria	-	4,000	104,000	102,953
Insurance	-	835	-	-
Interest and bank charges	-	599	-	-
IT equipment and support	-	-	-	-
Office supplies	-	4,616	32	2,324
Other	-	-	-	-
Permits, taxes and licenses	-	-	-	-
Presidents and coordinators meetings	-	-	-	-
Printing	-	3,234	14,366	12,440
Program delivery and management	66,894	1,215,357	17,911	22,950
Program del.and mgmt., prior yrs	<u>(194,030)</u>	-	-	-
Rent	-	12,270	-	-
Salaries and related benefits	-	114,752	-	-
Slippage	-	-	-	-
SSHRC proposal	-	-	-	-
Training	-	1,500	-	-
Translation	-	371	-	1,320
Travel	-	1,692	8,455	28,989
Utilities	-	-	-	-
Youth forum meetings	-	-	-	-
	<u>(127,136)</u>	<u>1,363,352</u>	<u>144,765</u>	<u>177,704</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,754)</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>Smoking Cessation</u>	<u>Literacy - ALLESF</u>	<u>Strategic Partnership Agreement</u>	<u>Urban Aboriginal Knowledge Network</u>
<b>REVENUES</b>				
Government contributions	\$ 7,417	\$ 258,520	\$ 180,000	\$ 358,450
Other	-	-	-	-
Deferred revenue	-	-	69,598	-
Earned revenues	-	-	-	-
Slippage	-	(24,355)	(2,946)	(644)
	<u>7,417</u>	<u>234,165</u>	<u>246,652</u>	<u>357,806</u>
<b>EXPENDITURES</b>				
Advertising and promotion	-	-	-	-
Annual general meeting	-	-	-	-
Audit fees	-	1,000	2,000	1,500
Board meetings	-	-	-	-
Communications	-	-	513	-
Conferences and related fees	-	-	-	92
Contracts, prof. fees and honoraria	1,400	55,441	1,770	136,636
Insurance	-	-	-	-
Interest and bank charges	-	-	-	-
IT equipment and support	-	-	-	-
Office supplies	3,518	7,020	5,714	10
Other	-	-	-	-
Permits, taxes and licenses	-	-	-	-
Presidents and coordinators meetings	-	-	-	-
Printing	-	-	2,399	-
Program delivery and management	2,499	54,190	-	54,200
Program del.and mgmt., prior yrs	-	-	-	-
Rent	-	-	9,000	-
Salaries and related benefits	-	70,800	157,500	156,500
Slippage	-	-	-	-
SSHRC proposal	-	-	-	8,264
Training	-	-	-	75
Translation	-	15,000	1,025	-
Travel	-	30,714	66,731	528
Utilities	-	-	-	-
Youth forum meetings	-	-	-	-
	<u>7,417</u>	<u>234,165</u>	<u>246,652</u>	<u>357,806</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>Exploratory Process</u>	<u>Fostering Biimaadziwin</u>	<u>Matrimonial Real Property</u>	<u>Website- Server- Database</u>
<b>REVENUES</b>				
Government contributions	\$ 396,500	\$ 9,948	\$ 120,000	\$ 59,455
Other	-	-	-	-
Deferred revenue	(61,271)	47,265	-	-
Earned revenues	-	48	-	-
Slippage	-	-	(26,953)	-
	<u>335,229</u>	<u>57,261</u>	<u>93,047</u>	<u>59,455</u>
<b>EXPENDITURES</b>				
Advertising and promotion	-	-	-	-
Annual general meeting	-	-	-	-
Audit fees	-	(3,515)	-	-
Board meetings	-	-	-	-
Communications	-	-	-	16,500
Conferences and related fees	-	-	-	-
Contracts, prof. fees and honoraria	239,799	15,000	55,000	18,397
Insurance	-	-	-	-
Interest and bank charges	-	172	-	-
IT equipment and support	-	30,000	-	-
Office supplies	-	104	-	23,157
Other	-	-	-	-
Permits, taxes and licenses	-	-	-	-
Presidents and coordinators meetings	-	-	-	-
Printing	-	-	-	-
Program delivery and management	51,500	13,985	18,000	1,401
Program del.and mgmt., prior yrs	-	-	-	-
Rent	-	-	-	-
Salaries and related benefits	-	-	5,055	-
Slippage	-	-	-	-
SSHRC proposal	-	-	-	-
Training	-	-	-	-
Translation	485	-	-	-
Travel	43,445	1,515	14,991	-
Utilities	-	-	-	-
Youth forum meetings	-	-	-	-
	<u>335,229</u>	<u>57,261</u>	<u>93,047</u>	<u>59,455</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>INAC - Summer Student</u>	<u>Aboriginal Mapping Project</u>	<u>Mexico Roundtable</u>	<u>National Aboriginal Women's Forum</u>
<b>REVENUES</b>				
Government contributions	\$ 11,085	\$ 6,900	\$ 5,175	\$ -
Other	-	-	-	21,800
Deferred revenue	1,626	-	-	-
Earned revenues	-	-	-	-
Slippage	-	(44)	-	-
	<u>12,711</u>	<u>6,856</u>	<u>5,175</u>	<u>21,800</u>
<b>EXPENDITURES</b>				
Advertising and promotion	-	-	-	-
Annual general meeting	-	-	-	-
Audit fees	-	-	-	-
Board meetings	-	-	-	-
Communications	-	-	2,000	-
Conferences and related fees	-	-	-	-
Contracts, prof. fees and honoraria	-	5,956	-	-
Insurance	-	-	-	-
Interest and bank charges	-	-	-	-
IT equipment and support	-	-	-	-
Office supplies	-	-	-	57
Other	-	-	-	616
Permits, taxes and licenses	-	-	-	-
Presidents and coordinators meetings	-	-	-	-
Printing	-	-	-	-
Program delivery and management	-	900	151	-
Program del.and mgmt., prior yrs	-	-	-	-
Rent	-	-	-	-
Salaries and related benefits	12,711	-	-	-
Slippage	-	-	-	-
SSHRC proposal	-	-	-	-
Training	-	-	-	-
Translation	-	-	-	-
Travel	-	-	3,024	22,281
Utilities	-	-	-	-
Youth forum meetings	-	-	-	-
	<u>12,711</u>	<u>6,856</u>	<u>5,175</u>	<u>22,953</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,153)</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>After School Program</u>	<u>Elections Canada</u>	<u>Statistics Canada</u>
<b>REVENUES</b>			
Government contributions	\$ -	\$ -	\$ 11,615
Other	18,156	-	-
Deferred revenue	-	-	-
Earned revenues	-	9,236	-
Slippage	-	-	-
	<u>18,156</u>	<u>9,236</u>	<u>11,615</u>
<b>EXPENDITURES</b>			
Advertising and promotion	-	-	-
Annual general meeting	-	-	-
Audit fees	1,000	-	1,000
Board meetings	-	-	-
Communications	-	-	-
Conferences and related fees	-	-	-
Contracts, prof. fees and honoraria	11,621	-	-
Insurance	-	-	-
Interest and bank charges	-	-	-
IT equipment and support	-	-	-
Office supplies	-	2,300	2,100
Other	-	-	-
Permits, taxes and licenses	-	-	-
Presidents and coordinators meetings	-	-	-
Printing	-	1,250	-
Program delivery and management	5,535	5,085	8,515
Program del.and mgmt., prior yrs	-	-	-
Rent	-	-	-
Salaries and related benefits	-	-	-
Slippage	-	-	-
SSHRC proposal	-	-	-
Training	-	-	-
Translation	-	601	-
Travel	-	-	-
Utilities	-	-	-
Youth forum meetings	-	-	-
	<u>18,156</u>	<u>9,236</u>	<u>11,615</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NATIONAL ASSOCIATION OF FRIENDSHIP CENTRES**  
**SUPPLEMENTARY INFORMATION - SCHEDULE C - SPECIAL PROGRAM FUND**  
Year ended March 31, 2012

	<u>Kagita Mikum</u>	<u>Total 2012</u>	<u>Total 2011</u>
<b>REVENUES</b>			
Government contributions	\$ -	\$ 29,758,979	\$ 30,081,352
Other	1,463	41,418	281,889
Deferred revenue	-	57,218	(160,114)
Earned revenues	-	9,284	-
Slippage	-	(515,432)	(310,551)
	<u>1,463</u>	<u>29,351,466</u>	<u>29,892,576</u>
<b>EXPENDITURES</b>			
Advertising and promotion	-	936	4,950
Annual general meeting	-	90,137	119,873
Audit fees	-	9,485	-
Board meetings	-	72,174	118,106
Communications	-	37,168	39,382
Conferences and related fees	-	146	96,517
Contracts, prof. fees and honoraria	-	775,960	539,476
Insurance	-	7,328	9,990
Interest and bank charges	-	1,923	4,208
IT equipment and support	-	30,000	-
Office supplies	-	67,415	35,242
Other	-	616	17,320
Permits, taxes and licenses	-	18,000	-
Presidents and coordinators meetings	-	10,631	18,395
Printing	-	33,690	149,906
Program delivery and management	-	26,895,487	27,139,551
Program del.and mgmt., prior yrs	-	(194,030)	-
Rent	-	48,960	70,750
Salaries and related benefits	1,618	1,003,000	1,070,879
Slippage	-	-	(70,852)
SSHRC proposal	-	8,264	-
Training	-	11,187	-
Translation	-	94,898	96,216
Travel	-	322,161	413,871
Utilities	-	9,000	-
Youth forum meetings	-	-	20,000
	<u>1,618</u>	<u>29,354,535</u>	<u>29,893,780</u>
<b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ (155)</u>	<u>\$ (3,070)</u>	<u>\$ (1,204)</u>